

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE INSPECTOR GENERAL**

**SUMMARY OF DISTRICT-AGENCY
COMPLIANCE WITH OIG
AUDIT RECOMMENDATIONS
(February 2008 – September 2012)**



**CHARLES J. WILLOUGHBY
INSPECTOR GENERAL**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General



Inspector General

January 25, 2013

The Honorable Kenyan R. McDuffie
Chairperson
Committee on Government Operations
Council of the District of Columbia
1350 Pennsylvania Avenue, N.W., Suite 506
Washington, D.C. 20004

Dear Councilmember McDuffie:

I am writing to provide you with a summary of the Office of the Inspector General (OIG) Audit Division's work over the past 60 months to monitor agencies' compliance with recommendations presented to them in final audit reports, Management Alert Reports (MARs), and Management Implication Reports (MIRs).

Background

The OIG monitors agencies' compliance with published recommendations to ensure a continued effort to mitigate deficient conditions noted in our audit reports and improve service delivery to District residents and others who have a vested interest in efficient and effective government operations.

Specifically, the Comptroller General's Government Auditing Standards sets forth standards for auditors to follow-up on agency management's actions on findings and recommendations from prior audits to ensure that corrective actions have been implemented. Mayor's Order 2000-105, *Cooperation with the Office of the Inspector General in Responding to Recommendations and Referrals Regarding Allegations of Misconduct*, provides guidelines to agency heads for responding to audit recommendations by the established deadlines or target dates. D.C. Code § 1-301.115a codifies the statutory duties of the OIG, including the requirement for keeping the Mayor, D.C. Council, and agency heads fully and currently informed about problems and deficiencies relating to the programs and operations of District agencies, and the necessity for and progress of corrective actions.

Six months after the issuance of final audit reports, the Audit Division's Quality Assurance Directorate identifies all open recommendations and sends dunning letters to District agencies responsible for resolving these open recommendations, with copies to the Office of City Administrator (OCA) and Office of Risk Management (ORM). Each dunning letter includes the: (1) purpose of the letter, title of the final report, and issuance date of the report; (2) total number of recommendations contained in the report; and (3) total number of recommendations that remain open. Each letter also requests that the agency provide the OIG an updated response with a target completion date for all open recommendations within 2 weeks from the date of the dunning letter.

In addition, when the Audit Division issues final Management Alert Reports (MARs) and Management Implication Reports (MIRs) to agencies, the cover letters request that agencies formally respond to the conditions and recommendations noted in the reports.

Methodology

To determine the status of a given audit recommendation, the Audit Division reviews all final audit reports, MARs, and MIRs – focusing on the specific conditions noted in the report, and any comments provided by the head of the audited agency in response to the report. The agency’s comments often provide an indication of corrective actions taken or planned to address the audit recommendation, and the target or actual date for completion. In our self-reporting audit follow-up process, the Audit Division generally closes out recommendations based on written comments provided by the audited agencies in response to the draft reports, particularly if the OIG considers such comments responsive to the recommendations.

In some instances, the Audit Division closes out the OIG audit recommendations based on independent verifications by our Compliance of Prior Performance Audits Directorate and audit team handling the triennial follow-up audit. The Audit Division neither verifies nor sends dunning letters for recommendations that are considered “closed.”

Table 1 (Status of OIG Audit Division Recommendations) below presents a summary of the Audit Division’s analysis of OIG audit recommendations. For any agency with one or more open recommendations, we have identified the open recommendations in a series of agency-specific attachments to this letter. These recommendations were included in the audit reports issued during the period of February 22, 2008, through September 27, 2012.

Table 1 – Status of OIG Audit Division Recommendations			
Audited Agency (Report Title; Report Number; Date of Publication) ¹	Recommendations		
	Total	Closed	Open
Office of Contracting and Procurement, Report on Exercising Information Technology Staff Augmentation (ITSA) Contract Option Year 4; 10-1-19TO(c); 9/27/2012	2	0	2
D.C. Office of Risk Management, Triennial Follow-up Audit of the District Agencies' Implementation of Audit Recommendations for FYs 2008-2010; 11-1-08MA(a); 9/21/2012	2	0	2
Office of the State Superintendent of Education, Audit of the Office of the State Superintendent of Education Non-public Tuition Program; 09-1-36MA; 8/28/2012	8	8	0
District of Columbia Public Schools, Audit of the Management of Truancy at District of Columbia Public Schools; 09-1-32GA; 8/10/2012	5	5	0

¹ Readers viewing the electronic version of this compliance report may access additional content by clicking the report numbers/dates of publication in the table, which are hyperlinks to oig.dc.gov.

Audited Agency (Report Title; Report Number; Date of Publication)	Recommendations		
	Total	Closed	Open
Office of Contracting and Procurement , <i>Report on Noncompliance with the Requirement to Perform Cost Analyses</i> ; 10-1-19TO(b); 3/22/2012	2	0	2
Department of Housing and Community Development , <i>Audit of the District of Columbia's Condominium Conversion Fees</i> ; 08-1-18CR; 2/17/2012	41	29	12
District Department of Transportation , <i>Audit of the Construction Contracts Awarded Under the American Recovery and Reinvestment Act to the District's Department of Transportation</i> ; 10-1-13KA; 2/15/2012	10	9	1
D.C. Office on Aging , <i>Audit of the District-Owned Nursing Homes, the Washington Center for Aging Services, and the J.B. Johnson Nursing Center</i> ; 10-1-02BY/HT; 9/23/2011	9	5	4
Office of Contracting and Procurement , <i>Audit of the Office of Contracting and Procurement's Contracting Officer Qualifications</i> ; 09-2-20PO; 9/22/2011	3	3	0
Department of Health , <i>Audit of the Department of Health's HIV/AIDS Hepatitis STD TB Administration's Management and Administration of Hill's Community Residential Support Services, Inc. Grant</i> ; 09-2-37HC; 8/4/2011	6	6	0
Office of Contracting and Procurement , <i>Audit of the Information Technology Staff Augmentation (ITSA) Contract</i> ; 10-1-19TO; 8/3/2011	10	7	3
Department of General Services , <i>Audit of the Procurement Activities at the Office of Public Education Facilities Modernization</i> ; 09-2-28GM; 6/29/2011	9	8	1
Office of Contracting and Procurement , <i>Audit of Contracting Actions at the Office of the Chief Technology Officer</i> ; 08-2-06TO(a); 9/15/2010	14	8	6
District of Columbia Public Schools , <i>Payroll Verification Audit for the District of Columbia Public Schools</i> ; 08-2-02GA; 7/30/2010	6	3	3
Department of Health Care Finance , <i>Audit of the Rate-Setting Process for Intermediate Care Facilities for People with Developmental Disabilities</i> ; 08-2-17HC; 6/29/2010	4	0	4
District Department of Transportation , <i>Audit of the District Department of Transportation Motor Fuel Sales and Tax Process</i> ; 09-2-02KA; 7/23/2009	6	4	2
Department of Fire and Emergency Medical Services , <i>Audit of the Department of Fire and Emergency Medical Services' Administering of Ambulance Billing Contracts</i> ; 07-2-31FB; 3/23/2009	14	10	4

Audited Agency (Report Title; Report Number; Date of Publication)	Recommendations		
	Total	Closed	Open
D.C. Office of Risk Management , <i>Triennial Follow-up Audit of the District Agencies' Implementation of Audit Recommendations</i> ; 08-1-03MA ; 3/12/2009	11	9	2
D.C. Public Charter School Board , <i>Audit of D.C. Public Charter School Board's Notification Procedures</i> ; 07-2-28GA ; 12/4/2008	7	6	1
Department of Health , <i>Audit of the Department of Health's Administration for HIV Policy and Programs Grant Management</i> ; 07-2-06HC ; 10/15/2008	21	15	6
Metropolitan Police Department , <i>Audit of the District of Columbia Metropolitan Police Department's Management of Seized and Confiscated Property/Evidence</i> ; 07-1-21FA ; 5/19/2008	11	11	0
Department of Parks and Recreation , <i>Audit of the Department of Parks and Recreation's Capital Planning Projects</i> ; 06-1-08HA ; 5/13/2008	32	31	1
Department of Health , <i>Audit of Non-Emergency Transportation Provider Compliance with License and Certification Requirements</i> ; 05-2-18HC(d) ; 2/22/2008	5	5	0
Total	238	182	56
Percentage	100%	76%	24%

As indicated above, District agencies have closed 182 of 238 (76 percent) recommendations contained in 23 audit reports, and appropriate corrective actions need to be taken to address the remaining 56 (24 percent) recommendations in 17 reports. Implementing these outstanding recommendations will mitigate risks of fraud, abuse, and waste, as well as improve service delivery to District residents and others who have a vested interest in efficient and effective government operations.

Ongoing Compliance Activity and Reporting

For all the reports referenced in Table 1, the Audit Division tracks the status of each recommendation and documents subsequent communications with and planned compliance activities at the audited agency. Upon publication of a report, the Audit Division's Quality Assurance Director receives a copy of the report as well as a copy of the signed dunning letter sent to the audited agency 6 months after publication of the report. Procedures are in place to ensure consistent, periodic follow-up of outstanding recommendations with appropriate audited agencies.

Depending on available resources and priorities imposed by ongoing audit projects, the Quality Assurance Director, Compliance of Prior Performance Audits Director, and other audit directors will engage audited agencies through various follow-up activities, such as request for written updates and documentation, in-person interviews, and on-site observations until all audit recommendations are closed out.

If you have questions or require additional information, please contact me or Ronald W. King, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,



Charles J. Willoughby
Inspector General

CJW/sw

Attachments

cc: See Distribution List

DISTRIBUTION:

The Honorable Vincent C. Gray, Mayor, District of Columbia
Mr. Allen Y. Lew, City Administrator, District of Columbia (via email)
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Mr. Brian Flowers, General Counsel to the Mayor (via email)
Mr. Christopher Murphy, Chief of Staff, Office of the Mayor (via email)
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Ms. Yolanda Branche, D.C. Auditor
Mr. Phillip Lattimore, Director and Chief Risk Officer, Office of Risk Management (via email)
Mr. Steve Sebastian, Managing Director, FMA, GAO, (via email)
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Attention: Bradley Truding (via email)
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The Honorable Elijah Cummings, Ranking Member, House Committee on Oversight and Government Reform, Attention: Yvette Cravins (via email)
The Honorable Trey Gowdy, Chairman, House Subcommittee on Health Care, the District of Columbia, the Census and the National Archives, Attention: Anna Bartlett (via email)
The Honorable Danny Davis, Ranking Member, House Subcommittee on Health Care, the District of Columbia, the Census, and the National Archives, Attention: Yul Edwards (via email)
The Honorable Joseph Lieberman, Chairman, Senate Committee on Homeland Security and Governmental Affairs, Attention: Holly Idelson (via email)
The Honorable Susan Collins, Ranking Member, Senate Committee on Homeland Security and Governmental Affairs, Attention: Daniel Jenkins (via email)
The Honorable Daniel K. Akaka, Chairman, Senate Subcommittee on Oversight of Government Management, the Federal Workforce, and the District of Columbia, Attention: Aaron Woolf (via email)
The Honorable Ron Johnson, Ranking Member, Senate Subcommittee on Oversight of Government Management, the Federal Workforce, and the District of Columbia
The Honorable Harold Rogers, Chairman, House Committee on Appropriations,
Attention: Kaitlyn Eisner-Poor (via email)
The Honorable Norman D. Dicks, Ranking Member, House Committee on Appropriations,
Attention: Laura Hogshead (via email)

The Honorable Jo Ann Emerson, Chairwoman, House Subcommittee on Financial Services and General Government, Attention: John Martens (via email)

The Honorable José E. Serrano, Ranking Member, House Subcommittee on Financial Services and General Government, Attention: Laura Hogshead (via email)

The Honorable Barbara Mikulski, Chairwoman, Senate Committee on Appropriations, Attention: Ericka Rojas (via email)

The Honorable Thad Cochran, Ranking Member, Senate Committee on Appropriations

The Honorable Richard Durbin, Chairman, Senate Subcommittee on Financial Services and General Government, Attention: Marianne Upton (via email)

The Honorable Jerry Moran, Ranking Member, Senate Subcommittee on Financial Services and General Government, Attention: Dale Cabaniss (via email)

D.C. Office of Risk Management (ORM) – OIG No. 11-1-08MA(a)

This performance audit report was issued on September 21, 2012. A dunning letter has not yet been issued for the open recommendations contained in the report because one is not due until March 2013. However, the following recommendations are open as of the date of this report:

- Recommendation 1: We recommend that the Director, ORM follow up with agency officials on the 33 recommendations that have not been fully implemented to ensure that agencies continue to work aggressively to timely close these recommendations.
- Recommendation 2: We recommend that the Director, ORM ensure that sufficient supporting documentation is maintained for all audit recommendations that District agencies report as closed.

Office of Contracting and Procurement (OCP) – OIG No. 10-1-19TO(c)

This performance audit report was issued on September 27, 2012. A dunning letter has not yet been issued for the open recommendations contained in the report because one is not due until March 2013. However, the following recommendations are open as of the date of this report:

- Recommendation 1: Pursuant to D.C. Code § 1-301.115a (f-3), we recommend that the Chief Procurement Officer, Office of Contracting and Procurement decline to exercise the remaining option year with Optimal Solutions and Technologies Incorporated (OST) for contract no. DCTO-2008-C-0135.
- Recommendation 2: We recommend that the Director, OCP determine in writing that use of a contract to procure District information technology (IT) services is more economical than using OCP personnel, before issuing a new request for proposal.

Office of Contracting and Procurement (OCP) – OIG No. 10-1-19TO(b)

This performance audit report was issued on March 22, 2012. A dunning letter has not yet been issued for the open recommendations contained in the report because we postponed issuance of the letter from October 2012 to February 2013 due to priorities imposed by ongoing audit projects and the end of fiscal year administrative matters. However, the following recommendations are open as of the date of this report:

- Recommendation 1: We recommend that OCP mandate that contracting officers perform cost analyses for all negotiated contracts valued in excess of \$500,000 as required in 27 DCMR § 1626.1.
- Recommendation 2: We also recommend that OCP coordinate with the Council of the District of Columbia to reinstate the statutory requirement, previously found in D.C. Code § 2-303.08(a) (2006), to mandate contractors or offerors submit cost or pricing data for all negotiated contracts valued in excess of \$100,000.

Attachment 4 of 17

Office of Contracting and Procurement (OCP) – OIG No. 10-1-19TO

This performance audit report was issued on August 3, 2011. The OIG issued a dunning letter on April 3, 2012, for six open recommendations contained in the report. The following recommendations remain open as of the date of this report:

- Recommendation 2: We recommend that the Chief Procurement Officer, O C P require Optimal Solutions and Technologies Incorporated (OST) officials to respond to the evaluation committee's concerns with OST's Best and Final Offer (BAFO) rates and adjust the rates if necessary.
- Recommendation 5: We recommend that the Chief Procurement Officer, O C P include the 1 percent sales discount requirement in the ITSA contract terms and condition when exercising future options.
- Recommendation 9: We recommend that the Chief Procurement Officer, O C P require the requesting agency to maintain an independent time-tracking system for all contractors in order to provide documentation for approval of weekly timesheets.

Attachment 5 of 17

District Department of Transportation (DDOT) – OIG No. 10-1-13KA

This performance audit report was issued on February 15, 2012. The OIG issued a dunning letter on October 2, 2012, for three open recommendations contained in the report. The following recommendation remains open as of the date of this report:

- Recommendation 3: We recommend that the Director of DDOT review all proposed change orders (PCOs) and take actions to immediately remedy any pricing deficiencies.

D.C. Office on Aging (DCOA) – OIG No. 10-1-02BY/HT

This performance audit report was issued on September 23, 2011. The OIG issued a dunning letter on April 3, 2012, for five open recommendations contained in the report. The following recommendations remain open as of the date of this report:

- Recommendation 1: We recommend that the Executive Director, DCOA and Chief Procurement Officer take the necessary steps including consulting with the Office of the Attorney General, as appropriate, to recover the \$1.8 million of District funds that Vital Management Team Long Term Care Management, Inc. (VMT) transferred without the District's authorization and used to settle a U.S. Department of Labor (DOL) assessment.
- Recommendation 3: We recommend that the Executive Director, DCOA and Chief Procurement Officer take the necessary steps, including consulting with the Office of the Attorney General, as appropriate, to recover \$400,000 from VMT for its failure to submit Medicare claims in a timely manner within 15 months from the end of FYs 2007 through 2009.
- Recommendation 4: We recommend that the Executive Director, DCOA and Chief Procurement Officer take action, including consulting with the Office of the Attorney General, as appropriate, to recoup \$357,839 from VMT Corporation for subcontracting Medicaid billing services without proper authorization.
- Recommendation 8: We recommend that the Executive Director DCOA ensure that employees assigned Contracting Officer's Technical Representative (COTR) responsibilities have the background, experience, and training to provide proper oversight for contracts they monitor.

Department of General Services (DGS) – OIG No. 09-2-28GM

This performance audit report was issued on June 29, 2011. The OIG issued a dunning letter on April 3, 2012, for two open recommendations contained in the report. The following recommendation remains open as of the date of this report:

- Recommendation 8: We recommend that the Executive Director for the Office of Public Education Facilities Modernization (OPEFM) require Leftwich and Ludaway to assign someone other than the partner at issue to the OPEFM contract if OPEFM continues to use the law firm, or alternatively, refrain from awarding an agreement or contract to the law firm.

Attachment 8 of 17

District Department of Transportation (DDOT) – OIG No. 09-2-02KA

This performance audit report was issued on July 23, 2009. The following recommendations remain open as of the date of this report:

- Recommendation 5: We recommend that the Director, DDOT, contact the International Fuel Tax Association (IFTA) to identify what changes or corrections are needed in the DDOT's administration of the International Registration Plan (IRP) program to ensure compliance and to gain acceptance in the IFTA.
- Recommendation 6: We recommend that the Director, DDOT, complete actions necessary to participate in the IFTA Clearinghouse for processing and payment of fuel taxes.

D.C. Department of Health Care Finance (DHCF) – OIG No. 08-2-17HC

This performance audit report was issued on June 29, 2010. The OIG issued a dunning letter on March 11, 2011, for four open recommendations contained in the report. The following recommendations remain open as of the date of this report:

- Recommendation 1: We recommend that DHCF establish and implement cost-containment controls such as compensation caps, to ensure that ICF/DD (Intermediate Care Facility for People with Developmental Disabilities) rates do not result in excessive compensation to executives.
- Recommendation 2: We recommend that DHCF implement existing internal controls, such as performing audits of cost reports, to identify and recoup unallowable costs and to verify that reimbursement rates are accurate.
- Recommendation 3: We recommend that DHCF immediately review executive compensation of the ICF/DD providers not included in our audit to identify and recoup any executive compensation determined to be unreasonable.
- Recommendation 4: We recommend that DHCF, as part of management oversight, perform a periodic evaluation of the reimbursement office to determine whether actual operations comply with District and federal laws and regulations.

Attachment 10 of 17

D.C. Department of Health Care Finance (DHCF) – OIG No. 08-2-06TO(a)

This performance audit report was issued on September 15, 2010. The OIG issued a dunning letter on March 11, 2011, for six open recommendations contained in the report. All six recommendations remain open as of the date of this report:

- Recommendation 3: We recommend that Chief Procurement Officer, Office of Contracting and Procurement (OCP), comply with the requirements established in 27 DCMR § 2100 for purchasing from existing term contracts. We recommend that the procurement checklist include a review of existing supply sources as a step for sign-off by contracting specialists or contracting officers.
- Recommendation 4: We recommend that the Chief Procurement Officer, OCP, comply with D.C. Code § 2-218.45 (Mandatory set-aside of contracts with a value of \$100,000 or less for small business enterprises). We recommend that the procurement checklist include this requirement for sign-off by contracting specialists/officers. The exceptions should also be documented in the D&F (Determination and Findings).
- Recommendation 5: We recommend that the Chief Procurement Officer, OCP, comply with the requirement established in 27 DCMR § 1626 for the performance of the cost analysis. We recommend that the procurement checklist include the requirement to obtain certified cost/pricing data from contractors and perform the cost analysis. The exceptions should also be documented in the D&F.
- Recommendation 6: We recommend that the Chief Procurement Officer, OCP, establish procedures that require contracting personnel to have the training necessary to perform cost analyses.
- Recommendation 10: We recommend that the Chief Procurement Officer, OCP, determine whether DBTS (Delivering Business & Technology Solutions, Inc.) should be assessed a penalty for noncompliance with the contract.
- Recommendation 13: We recommend that the Chief Technology Officer, Office of the Chief Technology Officer (OCTO), compare supporting documentation (timesheets) independently maintained by COTRs (Contracting Officer's Technical Representatives) with supporting documentation submitted with DBTS invoices that were certified by COTRs for payment during FYs 2007 and 2008 and seek repayment for all unsupported invoices.

District of Columbia Public Schools (DCPS) – OIG No. 08-2-02GA

This performance audit report was issued on July 30, 2010. The OIG issued a dunning letter on March 11, 2011, for six open recommendations contained in the report. The following recommendations remain open as of the date of this report:

- Recommendation 1: We recommend that the Chancellor, DCPS recover funds paid to former employees who inappropriately received payments after their employment date.
- Recommendation 2: We recommend that the Chancellor, DCPS determine if the 90 individuals identified as questionable employees were bona fide employees for the pay period ending November 10, 2007, and take action to recover any funds inappropriately paid to these individuals.
- Recommendation 5: We recommend that the Chancellor, DCPS implement the PeopleSoft component that enables employees to enter their own time into the payroll system and managers (or other designated personnel) to approve those entries, and develop controls to ensure that no employee can approve his/her own time in the system.

Department of Housing and Community Development (DHCD) – OIG No. 08-1-18CR

This performance audit report was issued on February 17, 2012. The OIG issued a dunning letter was issued to the audited agency on October 2, 2012, for 12 open recommendations contained in the report. All 12 recommendations remain open as of the date of this report:

- Recommendation 1: We recommend that the Director, DHCD establish clear and measurable annual performance objectives for the condominium conversion process that support DHCD's mission and strategic objectives.
- Recommendation 13: We recommend that the Director, DHCD establish physical access control policies that identify and limit the number of individuals granted access to critical condominium files.
- Recommendation 14: We recommend that the Director, DHCD track and utilize appropriate cost accounting data to determine whether the current registration fee is sufficient to recover costs associated with processing applications and related administrative activities.
- Recommendation 24: We recommend that the Director, DHCD establish an electronic interface with information systems managed by OTR (Office of Tax and Revenue) and ROD (Recorder of Deeds) to efficiently monitor sales of condominium units for purposes of identifying and collecting conversion fees due.
- Recommendation 30: We recommend that the Director, DHCD maintain complete and accurate information of all condominium properties approved for reduced conversion fees.
- Recommendation 33: We recommend that the Director, DHCD track and account for all condominium properties approved for vacancy exemptions under specific statutory provisions.
- Recommendation 34: We recommend that the Director, DHCD maintain applications for exemption, letters of certification, approvals, and signed inspection reports in a consistent manner such that the documentation is available for each condominium property approved for vacancy exemption.
- Recommendation 36: We recommend that the Director, DHCD maintain complete and clear records to demonstrate compliance with the District's warranty security requirements.
- Recommendation 37: We recommend that the Director, DHCD implement an automated mechanism for identifying sales of condominium units and ascertaining whether condominiums are in compliance with warranty security requirements.

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- Recommendation 38: We recommend that the Director, DHCD implement a system to monitor the amount and type of security required from each property owner, and the actual security amount posted.
- Recommendation 39: We recommend that the Director, DHCD establish and implement a standard, minimum warranty security amount for all condominiums in order to satisfy the requirements of D.C. Code § 42-1903.16(e)(1)(2010).
- Recommendation 40: We recommend that the Director, DHCD obtain a legal interpretation from the D.C. Office of Attorney General regarding the period for which a warranty bond or letter of credit is required to be maintained in accordance with D.C. Code §§ 42-1903.16(b) & (e)(1) (2010).

D.C. Office of Risk Management (ORM) – OIG No. 08-1-03MA

This performance audit report was issued on March 12, 2009. We did not issue a dunning letter for open recommendations contained in the report. We verified the status of recommendations and reported the results in our triennial follow-up audit report issued on October 24, 2012. The following recommendations remain open as of the date of this report:

- Recommendation 2: We recommend that the Director, ORM, implement a comprehensive Web-based database system to accurately and completely track recommendations directed to the District agencies and to facilitate the timely resolution of outstanding recommendations from various sources including the OIG, D.C. Auditor, GAO (Government Accountability Office), federal inspectors general, and external auditors.
- Recommendation 6: We recommend that the Director, ORM, develop and disseminate formal goals and objectives of the audit follow-up process as part of the annual performance-based budgeting approach, and emphasize individual accountability for conforming to the related control guidelines. Management should continuously monitor follow-up activities to achieve the established objectives.

Department of Fire and Emergency Medical Services (FEMS) – OIG No. 07-2-31FB

This performance audit report was issued on March 23, 2009. The OIG issued a dunning letter on March 29, 2009, for seven open recommendations contained in the report. The following recommendations remain open as of the date of this report:

- Recommendation 1: We recommend that the Chief, FEMS, integrate business-related activities into FEMS' mission to provide assurance that key business functions have adequate oversight and accountability.
- Recommendation 4: We recommend that the Chief, FEMS, implement steps to identify and maintain information on contract end dates to provide adequate time for planning and negotiating new contracts prior to expiration of existing contracts.
- Recommendation 12: We recommend that the Chief, FEMS, utilize the services of a collection agency that will work on a contingent fee basis to collect past due accounts after 180 days of billing.
- Recommendation 14: We recommend that the Chief, FEMS, provide MAA (Medical Assistance Administration) with a detailed cost analysis of its emergency transport costs to support a state plan amendment by MAA to increase Medicaid reimbursement rates, and continue to develop cost analyses annually as required by Section 4.19.b of the District's State Medicaid Plan.

D.C. Public Charter School Board (DCPCSB) – OIG No. 07-2-06HC

This performance audit report was issued on December 4, 2008. We did not issue a dunning letter to determine the status of all open recommendations contained in the report because the report was covered in our most recent triennial follow-up audit of final reports issued in FYs 2008 – 2010. The following recommendation remains open as of the date of this report:

- Recommendation 1: We recommended that the District of Columbia State Board of Education submit a proposal to the Council of the District of Columbia to revise the School Reform Act to require that: (a) charter school applicants identify proposed sites when they submit their applications to open public charter schools; (b) the DCPCSB notify the appropriate Advisory Neighborhood Commission (ANC) when charter school applicants identify their actual school sites; and (c) the DCPCSB give ANCs an opportunity to provide comments after applicants identify their actual school sites and before the Board grants full approval.

Department of Health (DOH) – OIG No. 07-2-06HC

This performance audit report was issued on October 15, 2008. We did not issue a dunning letter to determine the status of all open recommendations contained in the report because the report was covered in our most recent triennial follow-up audit of final reports issued in FYs 2008 – 2010. The following recommendations remain open as of the date of this report:

- Recommendation 2: We recommend that the Director, DOH, establish policies and procedures that require HIV/AIDS Administration (HAA) management to provide effective supervision over its general contract administration responsibilities, including such contract activities as the review and approval of contractors' invoices submitted for payment. Require HAA to periodically assess compliance with the established policies.
- Recommendation 3: We recommend that the Director, DOH, establish a training program for Contracting Officer's Technical Representatives (COTRs) that requires basic and refresher training, utilizing the expertise of the Office of Contracting and Procurement (OCP), the Center for Workforce Development, and the myriad of COTR training programs (such as those provided by the Graduate School, USDA, the General Services Administration, other federal agencies, and commercial vendors).
- Recommendation 4: We recommend that the Director, DOH, direct HAA management to routinely screen contract files to verify that COTRs have monitored contractor performance.
- Recommendation 5: We recommend that the Director, DOH, take necessary action to recover \$106,000 in questionable/unallowable startup costs and \$28,353 in unauthorized travel costs.
- Recommendation 16: We recommend that the Director, DOH, develop a verification process to validate HIV/AIDS program deliverables, including practices that provide reasonable assurance those services are being provided.
- Recommendation 18: We recommend that the Director, DOH, periodically review grant and subgrantee files and records to ensure that the operating divisions adhere to all District statutes, regulations, and agency policies and procedures relating to records management.

Department of Parks and Recreation (DPR) – OIG No. 06-1-08HA

This performance audit report was issued on May 13, 2008. We did not issue a dunning letter to determine the status of all open recommendations contained in the report because the report was covered in our most recent triennial follow-up audit of final reports issued in FYs 2008 – 2010. The following recommendation remains open as of the date of this report:

- Recommendation 12: We recommend that the Director, DPR and the Chief Procurement Officer, Office of Contracting and Procurement (OCP) coordinate to determine the amount of overpayments of management fees and take action to recover overpayments made to contractors JLC/A (Jair Lynch Consulting/Alpha Corporation) and TTGI (The Temple Group, Inc.).