



District of Columbia Auditor ODCA (AC)

MISSION STATEMENT

The mission of the Office of the District of Columbia Auditor (ODCA) is to assist the Council of the District of Columbia in performing its responsibilities by auditing the accounts and programs of the government to ensure that effective programmatic and budgetary decisions are made.

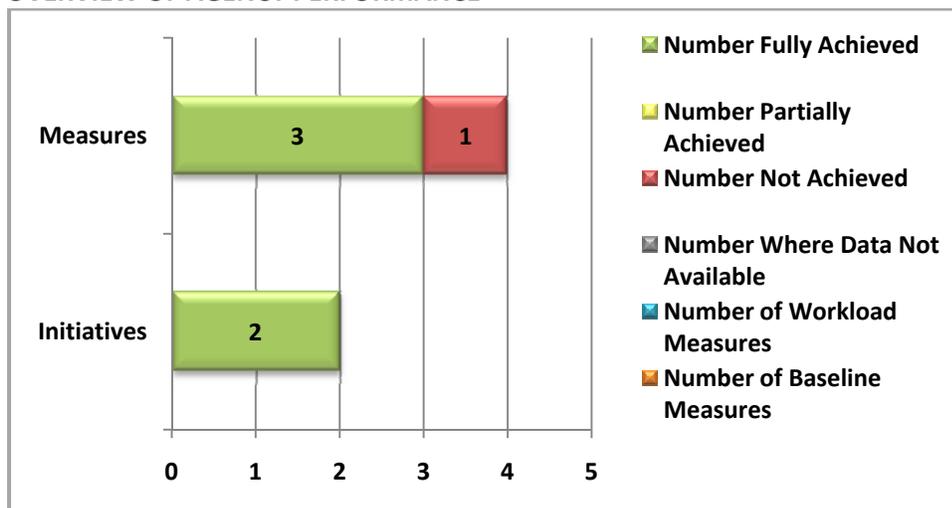
SUMMARY OF SERVICES

ODCA examines the use of public funds, evaluates District government programs and activities, and provides analyses and recommendations to assist the Council in making effective oversight, programmatic, and budgetary decisions. ODCA works to improve the economy, efficiency, and effectiveness of the District government through financial audits, program reviews and evaluations, special inquiries, and other services. ODCA's activities are designed to ensure the District government's accountability to the Council and the taxpayers of the District of Columbia.

ACCOMPLISHMENTS

- ✓ Fully, revised ODCA 's standard operating policies and procedures for audits and attestations to ensure compliance with revisions to *Government Auditing Standards*, issued by the Comptroller General of the United States.
- ✓ Successfully incorporated the ODCA's Advisory Neighborhood Commission Program's audit operations within TeamMate, the audit software utilized by the ODCA for all other audit engagements.
- ✓ Initiated improvements in the procedures for monitoring and tracking Certified Business Enterprise requirements for both District agencies and Public/Private Developers.

OVERVIEW OF AGENCY PERFORMANCE





Performance Initiatives – Assessment Details

Performance Assessment Key:

 Fully achieved  Partially achieved  Not achieved  Data not reported

OBJECTIVE 1: Increase the performance audit program.

- **INITIATIVE 1.1: Enhance the Performance Accountability Plan Monitoring and Evaluation Program under which audits of agency's performance measures and achievement are conducted.**

During fiscal year 2010 the ODCA enhanced the Performance Accountability Plan Monitoring and Evaluation Program. This was achieved by standardizing the audit process utilizing best practices and audit formats from other state audit organizations. Additionally, the Auditor incorporated the Performance Accountability Plan Monitoring and Evaluation Program within TeamMate, the audit software utilized by the ODCA for all other audit engagements. Lastly, the Auditor established policies requiring the inclusion of an agency's performance accountability report as an audit objective, where applicable, for each audit engagement the Auditor initiates during the fiscal year.

OBJECTIVE 2: Improve and Enhance Office of the District of Columbia operations.

- **INITIATIVE 2.1: The Office of the District of Columbia Auditor will undergo an external Peer Review.**

During fiscal year 2010, the ODCA underwent an external peer review conducted by the Association of Local Government Auditors (ALGA). In conducting their review, ALGA followed the standards and guidelines contained in the *Peer Review Guide* by the Association of Local Government Auditors. Based on the results of their review, ALGA found that ODCA's internal quality control system was suitably designed and operating effectively, to provide reasonable assurance of compliance with *Government Auditing Standards*, issued by the Comptroller General of the United States.



Key Performance Indicators – Details

Performance Assessment Key:

● Fully achieved
 ● Partially achieved
 ● Not achieved
 ● Data not reported

	Measure Name	FY2009 YE Actual	FY2010 YE Target	FY2010 YE Actual	FY2010 YE Rating	Budget Program
●	1.1 Dollar value of potential savings or increased revenues, and question or unsupported costs identified from audits.	0	12000000	\$23,001,085	191.68%	AUDIT, FIN. OVERSIGHT & INVESTIGATIONS
●	1.2 Percent of financial, performance, mandatory and compliance audits completed within required timeframe.	0	100	100%	100%	AUDIT, FIN. OVERSIGHT & INVESTIGATIONS
●	2.1 Number of financial performance, and recommendation compliance audit reports issued.	25	27	16	59.26%	AUDIT, FIN. OVERSIGHT & INVESTIGATIONS
●	2.2 Number of Advisory Neighborhood Commissions that receive oversight and ministerial duties from the Office of the DC Auditor each quarter.	37	37	37	100%	ANC AUDIT & FIN. OVERSIGHT