



FY 2015 PERFORMANCE PLAN
Office of the District of Columbia Auditor

MISSION

The mission of the Office of the District of Columbia Auditor (ODCA) is to support the Council of the District of Columbia by conducting audits that improve the economy, efficiency, and accountability of the District government.

SUMMARY OF SERVICES

The ODCA conducts annual audits of the accounts, operations, and programs of the District government and certifies revenue estimates in support of municipal bond issuances. In addition, the ODCA provides oversight and conducts audits of the financial activities of the District's 40 Advisory Neighborhood Commissions. The District of Columbia Auditor also reviews the compliance of District agencies and public-private developers with requirements related to Certified Business Enterprises.

PERFORMANCE PLAN DIVISIONS¹

- Audit, Financial Oversight and Investigations
- Agency Management

AGENCY WORKLOAD MEASURES

Measure	FY 2012 Actual	FY 2013 Actual	FY 2014 YTD²
Number of audit reports issued ³	11	18	8
Number of other reports issued ⁴	13	12	6

¹ For the purposes of the FY15 Performance Plan, the (2000) Audit, Financial and Oversight and Investigations division includes the (1000) Agency Management budget division because Agency Management is not a functional division of the ODCA.

² Data is accurate as of June 30, 2014.

³ This measure was previously reported as a Key Performance Indicator in prior fiscal years. The ODCA changed this measure to Workload Measure in FY14 to more accurately reflect the type of measurement.

⁴ Ibid



*Audit, Financial Oversight and Investigations*⁵

SUMMARY OF SERVICES

The Office of the District of Columbia Auditor (ODCA) provides assistance to the Council of the District of Columbia in performing its oversight duties by conducting audits, certifying revenue estimates, providing financial oversight and management of the District’s Advisory Neighborhood Commissions, and reviewing compliance with Certified Business Enterprise requirements. All of these services are provided within the following two activities: (1) Performance Compliance and Financial Audits; and (2) Advisory Neighborhood Commissions Financial Oversight and Management.

OBJECTIVE 1: Conduct Thorough Audits of the Accounts and Operation of the District Government.

INITIATIVE 1.1: Increase number of audits using “Risk Based” approach.

The ODCA will increase the number of audits using “Risk Based” approach. ODCA began using “Risk Based” approach in FY 2013 and further enhanced the process in FY 2014 obtaining input from affected agencies identified as high risk. This enhancement will allow the Auditor to provide audit reports, in FY 2015, of greater relevance while allocating audit resources to those agencies or programs that have high public interest, may be at risk for fraud, or are identified as having high asset liquidity.

Completion Date: September, 2015.

OBJECTIVE 2: Provide Thorough Financial Oversight and Audits of the Financial Activities of the District’s Advisory Neighborhood Commissions.

INITIATIVE 2.1: Fully implement report production function of Advisory Neighborhood Commission quarterly report submission web-based platform.

During FY 2014 ODCA transitioned from a manual spreadsheet reporting format to a web-based platform whereby Advisory Neighborhood Commissioners can directly enter financial data, and submit quarterly reports dramatically improving the reporting efficiency. During FY 2015 will use the report production function of this web-based platform to provide analysis across ANCs providing greater transparency of ANC financial operations. **Completion Date: September, 2015.**

KEY PERFORMANCE INDICATORS –Audit, Financial Oversight and Investigations

Measure	FY 2013 Actual	FY 2014 Target	FY 2014 YTD ⁶	FY 2015 Projection	FY 2016 Projection	FY 2017 Projection
Percent of audit recommendations agreed to by audited entities.	NA	80%	100%	82%	84%	86%
Percent of ANC allotments recommended for release within 90 days of reporting deadline.	NA	100%	0%	100%	100%	100%

⁵ For the purposes of the FY15 Performance Plan, the (2000) Audit, Financial and Oversight and Investigations division includes the (1000) Agency Management budget division because Agency Management is not a functional division of the ODCA.

⁶ Data is accurate as of June 30, 2014.