



FY 2015 Performance Accountability Report Office of the District of Columbia Auditor

INTRODUCTION

The Performance Accountability Report (PAR) measures each agency's performance for the fiscal year against the agency's performance plan and includes major accomplishments, updates on initiatives' progress and key performance indicators (KPIs).

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.

OVERVIEW – AGENCY PERFORMANCE

The following section provides a summary of ODCA performance in FY 2015 by listing ODCA's top three accomplishments, and a summary of its progress achieving its initiatives and progress on key performance indicators.

TOP THREE ACCOMPLISHMENTS

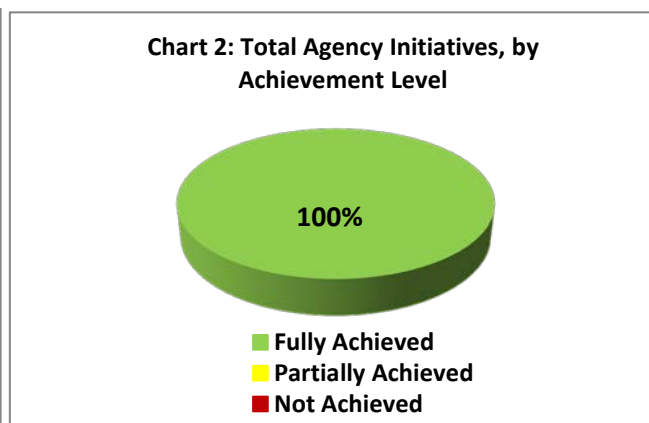
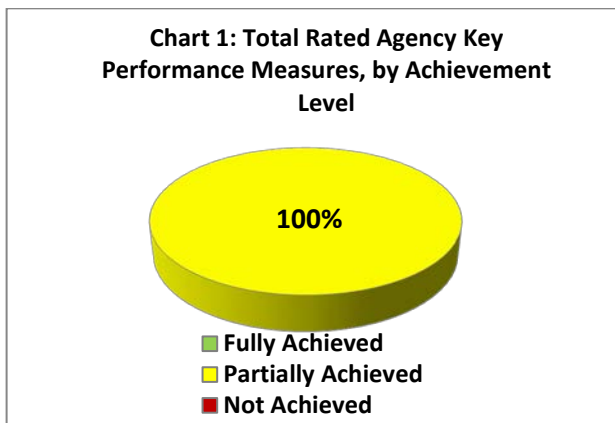
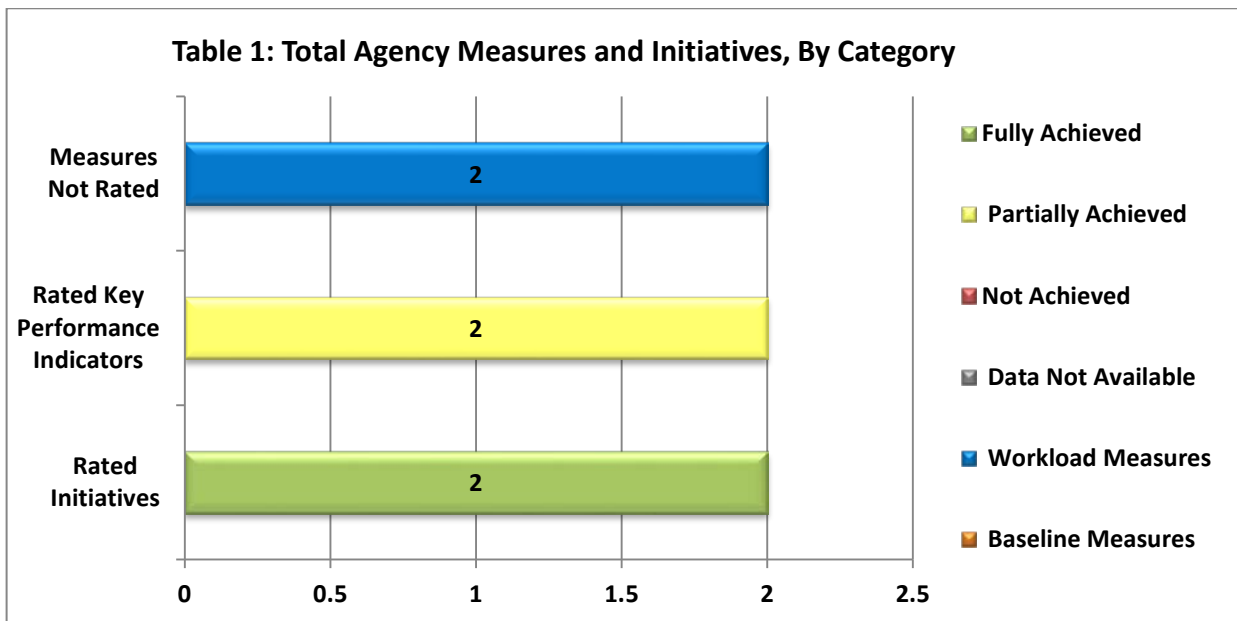
The top three accomplishments of ODCA in FY 2015 are as follows:

- ✓ ODCA has updated our internal audit policies and procedures to ensure alignment with changes made to Government Auditing Standards issued by the Comptroller General of the United States.
- ✓ ODCA has successfully implemented web-based financial activity reporting system for use by the District's 40 Advisory Neighborhood Commissions.
- ✓ Auditor has Improved ODCA's relationships with executive agencies by conducting informational meetings with the Mayor, Deputy Mayors and agency heads.

SUMMARY OF PROGRESS TOWARD COMPLETING FY 2015 INITIATIVES AND PROGRESS ON KEY PERFORMANCE INDICATORS



Table 1 (see below) shows the overall progress the ODCA made on completing its initiatives, and how overall progress is being made on achieving the agency's objectives, as measured by their key performance indicators.



In FY 2015, ODCA fully achieved both of its initiatives and partially achieved both of its rated key performance measures. Table 1 provides a breakdown of the total number of performance metrics ODCA uses, including key performance indicators and workload measures, initiatives, and whether or not some of those items were achieved, partially achieved or not achieved. Chart 1 displays the overall progress being made on achieving ODCA objectives, as measured by their rated key performance indicators. Please note that chart 2 contains only rated performance measures. Rated performance measures do not include measures where data is not available, workload measures or baseline measures. Chart 2 displays the overall progress ODCA made on completing its initiatives, by level of achievement.

The next sections provide greater detail on the specific metrics and initiatives for ODCA in FY 2015.

PERFORMANCE INITIATIVES – ASSESSMENT DETAILS



Audit, Financial Oversight and Investigations

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.

- **Performance Assessment Key: Completed.** Increased number of risk based audits by issuing two risk based audit reports and initiating an additional two. These should be issued in FY 2016.

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. This continues to contribute to ODCA’s ability to reach goal of recommending the release of allotments within 90 days of the end of each reporting quarter.

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.**

- **Performance Assessment Key: Completed.** ODCA was able to fully implement web-based financial activity reporting system for the District’s 40 Advisory Neighborhood Commissions, which in turn streamlined the review process.

KEY PERFORMANCE INDICATORS–Audit, Financial Oversight and Investigations

	KPI	Measure	FY 2014 YE Actual	FY 2015 YE Target	FY 2015 YE Revised Target	FY 2015 YE Actual (KPI Tracker)	FY 2015 YE Rating (KPI Tracker)	Budget Program (KPI Tracker)
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●	1.1	Percent of audit recommendations agreed to by audited entities.	100%	82%	82%	84.62%	84.62%	Saint Elizabeth's Hospital
●	2.1	Percent of ANC allotments recommended for release within 90 days of reporting deadline.	0%	100%	100%	86.25%	86.25%	Audit, Fin. Oversight & Investigations

WORKLOAD MEASURES – APPENDIX

WORKLOAD MEASURES ●

Measure Name	FY 2013 YE Actual	FY 2014 YE Actual	FY 2015 YE Actual	Budget Program
Number of audit reports issued	18	8	17	OFFICE OF THE DIRECTOR
Number of other reports issued	12	6	15	