



**Response to the Committee of the Whole  
Performance Oversight Hearing Questions  
Fiscal Year 2013-2014**

**January 31, 2014**

**Council of the District of Columbia  
Committee of the Whole  
Chairman Phil Mendelson**

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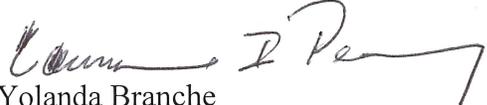
January 31, 2014

The Honorable Phil Mendelson  
Council of the District of Columbia  
1350 Pennsylvania Avenue, NW, Suite 504  
Washington, D.C. 20004

Dear Chairman Mendelson:

This is in response to your letter dated January 15, 2014, requesting information in preparation for the Committee of the Whole's February 28, 2014, performance oversight hearing for the Office of the District of Columbia Auditor. Please find enclosed our responses to the preliminary questions.

Sincerely,

  
602. Yolanda Branche  
District of Columbia Auditor

## Office of the District of Columbia Auditor’s Response to the Committee of the Whole Performance Oversight Hearing Questions

1. Please provide, as an attachment to your answers, a current organizational chart for your agency with the number of vacant and filled FTEs marked in each box. Include the names of all senior personnel, if applicable. Also include the effective date on the chart.

**Response:** Please see Attachment I.

*On November 8, 2013, the Office of the District of Columbia Auditor (ODCA) shifted from having an in-house Agency Fiscal Officer to the Office of the Chief Financial Officer (OCFO) serving as the Agency Fiscal Officer for ODCA. Currently a Senior Auditor serves as the point of contact between ODCA and the OCFO regarding the financial operations of ODCA.*

2. Please provide, as an attachment, a Schedule A for your agency which identifies all employees by title/position, current salary, fringe benefits, and program office as of January 13, 2014. The Schedule A should also indicate any vacant positions in the agency. Please do not include social security numbers.

**Response:** Please see Attachment II.

3. Please list all employees detailed to or from your agency, if any. For each employee identified, please provide the name of the agency the employee is detailed to or from, the reason for the detail, the date of the detail, and the employee's projected date of return.

**Response:** There were no employees detailed to or from the Office of the District of Columbia Auditor (ODCA).

4. (a) For fiscal year 2013, please list each employee whose salary was \$110,000 or more. For each employee listed provide the name, position title, salary, and amount of any overtime and/or bonus pay.

**Response:**

### Fiscal Year 2013:

Item #	Name	Position Title	Salary	Overtime Paid	Bonus Paid
1	Aden, Hussein	Senior Financial Auditor	\$113,558	None	None
2	Bellanca, Amy	Senior Legal Advisor	\$133,900	None	None
3	Branche, Yolanda	D.C. Auditor	\$149,350	None	None
4	Fagan, Antoine	IT Section Director	\$122,004	None	None

5	Gebreselassie, Lilai	Supervisory Senior Auditor	\$113,300	None	None
6	Johnson, Veronica	Senior Financial Auditor	\$125,000	None	None
7	Khan, Leila	Senior Auditor	\$110,000	None	None
8	Matsiga, Marshall	Senior Auditor	\$111,240	None	None
9	Perry, Lawrence	Deputy Auditor	\$140,595	None	None
10	Spencer, Gregory	Audit Manager	\$120,000	None	None
11	Turner, Keisha	Supervisory Auditor/Audit Manager	\$135,000	None	None

(b) For fiscal year 2014, please list each employee whose salary is or was \$110,000 or more. For each employee listed provide the name, position title, salary, and amount of any overtime and/or bonus pay as of the date of your response.

**Fiscal Year 2014 (As of December 31, 2013):**

Item #	Name	Position Title	Salary	Overtime Paid	Bonus Paid
1	Aden, Hussein	Senior Financial Auditor	\$113,558	None	None
2	Bellanca, Amy	Senior Legal Advisor	\$133,900	None	None
3	Branche, Yolanda	D.C. Auditor	\$149,350	None	None
4	*Fagan, Antoine	IT Section Director	\$122,004	None	None
5	Gebreselassie, Lilai	Supervisory Senior Auditor	\$113,300	None	None
6	Matsiga, Marshall	Senior Auditor	\$111,240	None	None
7	Perry, Lawrence	Deputy Auditor	\$140,595	None	None
8	Turner, Keisha	Supervisory Auditor/Audit Manager	\$135,000	None	None

\*Not currently employed by ODCA.

- Please list, in descending order, the top 25 overtime earners in your agency for fiscal year 2013. For each, state the employee's name, position or title, salary, and aggregate overtime pay.

**Response:** There were no overtime payments paid to ODCA employees in fiscal year 2013.

6. For fiscal years 2012, 2013, and 2014 (to date), please provide a list of employee bonuses or special award pay granted that identifies the employee receiving the bonus or special pay, the amount received, and the reason for the bonus or special pay.

**Response:** There were no bonuses or special award payments paid to ODCA employees in fiscal years 2012, 2013 or 2014 (to date).

7. For fiscal years 2012, 2013, and 2014 (to date), please state the total number of employees receiving worker's compensation payments.

**Response:** No ODCA employee received worker's compensation payments in fiscal years 2012, 2013 or 2014 (to date).

8. For fiscal years 2013 and 2014 (to date), please list, in chronological order, all intra-District transfers to or from the agency.

**Response:**

Item #	FY	Funding Agency	Purpose	Amount
1	2013	DCPS	To fund the Council mandated DCPS Independent Evaluation (Public Education Reform Amendment Act of 2007 – PERAA). Report #1 of 5. <sup>1</sup>	\$325,000

**FY 2014** – No Intra-District transfers took place during FY 2014 (to date).

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<sup>1</sup> This report was #1 in a series of five reports responding to the mandate for independent evaluation included in the Public Education Reform Amendment Act (PERAA) of 2007. In accordance with the contract with the National Academy of Sciences (NAS), report #1 pertains primarily to the 2010-2011 school year along with a description of selected indicators of student achievement between 2006-2007 and 2010-2011.

9. Please list, in chronological order, every reprogramming of funds into and out of the agency for fiscal years 2013 and 2014 (to date). Include a "bottom line" that explains the revised final budget for your agency. For each reprogramming, list the reprogramming number, the date, the amount, and the rationale.

**Response:**

Item # <sup>2</sup>	FY	Date	Amount	Revised Budget Bottom Line	Rationale
1	2013	12/6/12	\$325,000	Funds were reprogrammed from the DCPS Non-Departmental Account to ODCA. <sup>3</sup> As a result, ODCA's budget increased from \$4,275,981 to \$4,600,981.	To fund the Council mandated DCPS Independent Evaluation (Public Education Reform Amendment Act). Report #2 of 5. <sup>4</sup>

**FY 2014** – There was no reprogramming of funds in FY 2014 (to date).

10. For fiscal years 2013 and 2014 (to date), please identify any special purpose revenue funds maintained by, used by, or available for use by your agency. For each fund identified, provide: (1) the revenue source name and code; (2) the source of funding; (3) a description of the program that generates the funds; (4) the amount of funds generated annually by each source or program; and (5) expenditures of funds, including the purpose of each expenditure.

**Response:** There were no special purpose revenue funds maintained, used, or available for use by ODCA during fiscal years 2013 and 2014 (to date).

<sup>2</sup> There were two additional ODCA reprogrammings in FY 2013 (002- \$240,000 in Feb 2013 and 003- \$348,478.17 in July 2013.) These ODCA reprogrammings were from ODCA's personal services to ODCA's non-personal services to cover unanticipated settlement payments, and other not fully funded (Non-Personnel Services) expenses such as required employee training, office support, IT hardware and software licenses, peer review, contractual services, and expert/specialty service. This \$588,478 in reprogrammings did not affect ODCA's FY 2013 revised "bottom line" budget amount of \$4,600,981.

<sup>3</sup> The \$325,000 was reprogrammed from DCPS Non-Departmental Account, Comptroller Source Group (CSG) 50 (Subsidies and Transfers) to the ODCA Audit Financial Oversight and Investigations program CSG 41 (Contractual Services-Other).

<sup>4</sup> This report was #2 in a series of five reports responding to the mandate for independent evaluation included in the Public Education Reform Amendment Act (PERAA) of 2007. In accordance with the contract with the National Academy of Sciences (NAS), report #2 pertains primarily to the 2011-2012 school year and provides trend analysis focused on Academic Plans.

11. Please list all memoranda of understanding (MOU) entered into by your agency during fiscal years 2012, 2013, and 2014 (to date). For each, describe its purpose, indicate the date entered, and provide the actual or anticipated termination date.

**Response:**

Item #	MOU Purpose	Date Entered	End Date
1	Funding for FY 2012 Council-mandated DCPS Independent Evaluation (Public Education Reform Amendment Act)	August 24, 2012	September 30, 2012
2	Funding for FY 2012 Council-mandated DCPS Independent Evaluation (PERAA)	May 1, 2013	September 30, 2013

12. D.C. Law requires the Mayor and the Chief Financial Officer to submit to the Council, simultaneously with a proposed budget submission, actual copies of all agency budget enhancements requests, including the "Form B" for all District agencies (See D.C. Code § 47-318.05a). In order to help the Committee understand agency needs, and the cost of those needs for your agency, please provide as an attachment to your answers all budget enhancement requests submitted by your agency to the Mayor or Chief Financial Officer as part of the budget process for fiscal years 2012; 2013, and 2014.

**Response:** ODCA did not submit budget enhancement requests for fiscal years 2012, 2013 or 2014. It is important to note, however, that ODCA currently has a contract with the National Academy of Sciences (NAS), for a not to exceed amount of \$325,000 to conduct necessary evaluations required to issue PERAA report #3 of 5.<sup>5</sup> The NAS contract includes a modification, dated January 24, 2014, to reduce the budget from \$775,000 to \$600,000 to cover the evaluation and report costs associated with reports #4 of 5, #5 of 5, and the comprehensive final report that will provide a Summative Evaluation of the District of Columbia Public Schools.<sup>6</sup> Although the NAS budget was reduced by \$125,000, ODCA still needs to secure the \$600,000 to ensure the reports are issued in fiscal year 2014.

13. Please list each grant or sub-grant received by your agency in fiscal years 2013 and 2014 (to date). List the date, amount, purpose of the grant or sub-grant received, and explain how the grant is allocated if it is a multi-year grant.

**Response:** There were no grants or sub-grants received by ODCA in fiscal years 2013 and 2014 (to date).

<sup>5</sup> Report #3 is to provide a Comprehensive Quantitative Analyses of Human Resources Operations and Human Capital Strategies and a five year trend analysis.

<sup>6</sup> Report #4 is to provide a Comprehensive Quantitative Analysis of Student Achievement and Other Outcomes. Report #5 will provide Interviews on Key Topics Related to PERAA (family and community engagement in education, the use of evidence in decision making at the District level, and human resources operations and human capital strategies).

14. Please list all currently open capital projects for your agency as of January 13, 2014, including those projects that are managed or overseen by another agency or entity. Include a brief description of each, the total estimated cost, expenditures to date, the start and completion dates, and the current status of the project. Also, indicate which projects are experiencing delays and which require additional funding.

**Response:** As of January 13, 2014, ODCA did not have any open capital projects.

15. Please list all pending lawsuits that name your agency as a party. Please identify which cases on the list are lawsuits that potentially expose the city to significant liability in terms of money and/or change in practices. The Committee is not asking for your judgment as to the city's liability; rather, we are asking about the extent of the claim. For those claims identified, please include an explanation about the issues for each case.

**Response:** ODCA was named a party to a lawsuit filed in the D.C. Superior Court by United Students Against Sweatshops (USAS) against the District of Columbia. USAS alleges that the Metropolitan Police Department (MPD) violated certain provisions of the Police Investigations Concerning First Amendment Activities Act of 2004 (Act).

The Act requires ODCA to conduct annual audits of MPD's files and records relating to investigations and preliminary inquiries involving First Amendment activities. ODCA released its first audit in September 2012, which covered fiscal years 2005 through 2011. USAS alleges that had the audits been conducted annually starting in 2005, the alleged violations of the Act by MPD would not have occurred.

The claims against ODCA do not expose the city to significant liability in terms of money and/or change in practices. The plaintiff requests ODCA to conduct prompt, statutorily sufficient, and annual audits. As of January 31, 2014, a motion to dismiss the complaint against ODCA is pending before D.C. Superior Court.

16. (a) Please list and describe any investigations, studies, audits, or reports on your agency or any employee of your agency that were completed at any time since October 1, 2011.

**Response:** A peer review for ODCA was completed on May 23, 2013. A team of auditors, affiliated with the Association of Local Government Auditors, concluded that the Office of the District of Columbia Auditor was in compliance with Government Auditing Standards.

(b) Please list and describe any ongoing investigations, audits, or reports of your agency or any employee of your agency.

**Response:** There are no ongoing investigations, audits, or reports pertaining to ODCA or an ODCA employee (to date).

17. Please list, in chronological order, all employee grievances filed against your agency in fiscal years 2013 and 2014 (to date). Also, list any earlier grievance that is still pending in any judicial forum. For each, give a brief description of the matter as well as the current status.

**Response:** ODCA did not have any employee grievances filed against the agency in fiscal years 2013 or 2014 (to date).

18. In table format, please list the following for fiscal years 2012, 2013, and 2014 (to date) regarding the agency's use of SmartPay (credit) cards for agency purchases: (1) individuals (by name and title/position) authorized to use the cards; (2) purchase limits (per person, per day, etc.); and (3) total spent (by person and for the agency).

**Response:** There were no SmartPay credit cards issued by ODCA for agency purchases in fiscal years 2012, 2013 or 2014 (to date).

19. (a) In table format, please provide the following information for fiscal years 2012, 2013, and 2014 (to date), regarding your agency's use of cellular phones and mobile devices: (1) individuals (by name and title/position) authorized to carry and use such devices; (2) total annual expense (FY) for each individual's use; and (3) justification for such use (per person). If the list is more than one page in length, you may provide it as an attachment.

**Response:**

Item #	Name & Title	Annual Expense	FY	Justification
1	Deborah Nichols, D.C. Auditor	\$414	2012	To maintain office communication while in the field.
2	Lawrence Perry, Deputy Auditor	\$613	2012	To maintain office communication while in the field.

(b) Please describe how your agency manages and limits its mobile, voice, and data costs, including cellular phones and mobile devices.

**Response:** ODCA eliminated the use of all cell phones and mobile devices at the end of FY 2012.

20. (a) Does your agency have or use a government vehicle? If so, for fiscal years 2012, 2013, and 2014 (to date), please list these vehicles. You may group the vehicles by category (e.g., 15 sedans, 33 pick-up trucks, three transport buses, etc.).

**Response:** ODCA did not have or use any government vehicles in fiscal years 2012, 2013 or 2014 (to date).

(b) Please list all vehicle accidents involving your agency's vehicles for fiscal years 2012, 2013, and 2014 (to date). Provide: (1) a brief description of each accident; (2) the type of vehicle involved; (3) the justification for using such vehicle; (4) the name and title/position of the driver involved; and (5) whether there was a finding of fault and, if so, who was determined to be at fault.

**Response:** There were no vehicle accidents involving an agency vehicle for fiscal years 2012, 2013 or 2014 (to date).

21. (a) D.C. Law prohibits chauffeurs, take-home vehicles, and the use of SUVs (see D.C. Code §§ 50-203 and 50-204). Is your agency in compliance with this law? Please explain any exceptions.

**Response:** ODCA is in compliance with this law. ODCA used no chauffeurs, had no government vehicles for take-home, or SUVs.

(b) If there are exceptions, please provide the following: (1) type of vehicle (make, model, year); (2) individuals (name/position) authorized to have the vehicle; (3) jurisdictional residence of the individual (e.g., Bowie, MD); and (4) justification for the chauffer or take-home status.

**Response:** There are no exceptions.

22. In table format, please provide the following information for fiscal years 2012, 2013, and 2014 (to date) regarding your agency's authorization of employee travel: (1) individuals (by name and title/position) authorized to travel outside the District; (2) total expense for each trip (per person, per trip, etc.); and (3) justification for the travel (per person).

Item #	Name & Title	Total Expense	FY	Justification
1	Joshua Stearns, Analyst	\$886.73	2014	To maintain Continuing Professional Education compliance and governmental audit knowledge. The conference, hosted by the Mid-Atlantic Audit Forum in New Jersey, provided in-depth training on conducting efficient construction contract auditing. This was relevant to the road construction audit the ODCA is conducting.
2	Laura Hopman, Assistant Deputy Auditor	\$2,820.55	2013	To attend a TeamMate User Forum and TeamMate training. The TeamMate User Forum was designed to help organizations leverage the TeamMate audit management system and share best practices.

3	Jason Pringle, IT Specialist	\$3,233.55	2013	To attend a TeamMate User Forum and TeamMate training. The TeamMate User Forum was designed to help organizations leverage the TeamMate audit management system and share best practices.
4	Joshua Stearns, Analyst	\$1,273.10	2013	To attend training for the required Association of Local Government Auditors (ALGA) Peer Review to assist in peer review preparation. ALGA issued the Peer review report pertaining to ODCA on May 23, 2013.
5	Gregory Spencer, Audit Manager	\$1,380.83	2013	To attend training for required ALGA Peer Review to assist in peer review preparation. ALGA issued the Peer review report pertaining to ODCA on May 23, 2013.

23. Please provide and itemize, as of January 18, 2014, the current number of When Actually Employed (WAE), term and contract personnel within your agency. If your agency employs WAE or term personnel, please provide, in table format, the name of each employee, position title, the length of his or her term, the date on which he or she first started with your agency, and the date on which his or her current term expires.

**Response:** ODCA has no WAE, term or contract personnel.

24. Please provide, as an attachment, a copy of your agency's current annual performance plan as submitted to the Office of the City Administrator.

**Response:** Please see Attachment III.

25. What are your top five priorities for the agency? Please provide a detailed explanation for how the agency expects to achieve or work toward these priorities in fiscal years 2014 and 2015.

**Response:**

1. **To effectively and efficiently manage audit projects in our ongoing effort to increase the number of audit reports issued.**

To achieve this goal, ODCA will more effectively manage audit timelines, judiciously work to stay focused on objectives, and provide training and guidance to staff on strategies to ensure compliance with report deadlines. ODCA is also updating and enhancing its audit-related policies and procedures, which should be completed by the end of the second quarter. Incorporating these changes will lead to providing reports and

recommendations that help improve the performance and ensure accountability of the District government for the benefit of the residents.

**2. To more effectively track the implementation of ODCA audit recommendations.**

ODCA will develop a database of recommendations presented in recent ODCA audit reports. ODCA will use the database to more effectively track the implementation of ODCA audit report recommendations. Audit recommendations can be used to improve the effectiveness of rules, regulations and laws. For example, in fiscal year 2013, ODCA worked with the Council to implement a recommendation that was presented in the report, *Audit of the Accrued Sick and Safe Leave Act of 2008 (Act)*. ODCA recommended an amendment to the Act to allow the Auditor access to employer records. ODCA is pleased that the Council passed and the Mayor signed an amendment to the Act which implements this recommendation. The law's expected effective date is March 6, 2014.

In fiscal year 2014, ODCA will issue a comprehensive report on the implementation of ODCA audit report recommendations based on information obtained from the affected agencies and compiled in the recommendation database. The Council, in its agency oversight responsibility, could utilize this report to monitor agency performance. .

**3. Continue to improve the delivery of services to Advisory Neighborhood Commissions.**

Since residents are one of the primary constituents of ODCA, in fiscal year 2014 ODCA will continue to reach out to residents to advise them of audit findings and to encourage residents to report instances of fraud, waste and abuse. Towards that end, the ODCA Communications Analyst will continue to attend meetings of Advisory Neighborhood Commissions (ANC). In addition to gaining more insight to ANC operations, attendance at ANC meetings provides ODCA with firsthand knowledge of ANC issues and the concerns of residence regarding District government operations.

In an effort to improve the delivery of services to ANCs in FY 2014, ODCA will implement the following administrative improvements:

- ODCA will develop a web based platform for ANCs to complete and submit required quarterly reports of ANC financial activity. This activity, already in progress, should be completed no later than the 3<sup>rd</sup> quarter of FY 2014.
- ODCA will partner with the Office of the Chief Financial Officer to provide quarterly allotments to ANCs via electronic transfer. This activity, already in progress, should be completed no later than the 3<sup>rd</sup> quarter of FY 2014.

**4. Receive an Association of Local Government Auditors Knighton Award.**

The Association of Local Government Auditors (ALGA) presents the Knighton Award to the best performance audit reports of the preceding year. **ODCA plans to submit an**

**application to be considered for the Knighton Award in fiscal year 2015.** To meet the standards of the ALGA Knighton Award review committee, ODCA will continue to improve internal quality controls to ensure that audit reports are persuasive, clear and concise. The Communications Analyst will also design and implement innovative improvements in the format of audit reports.

**5. Work with the Council to reduce the number of audits that ODCA is mandated to conduct.**

The following table lists 12 audits and other requirements mandated for ODCA. ODCA requests that the Council consider eliminating these requirements in order to allow ODCA to more effectively meet our priorities listed above, focus its resources on audits and reports of greater relevance to the Council, and better serve the residents of the District of Columbia. In fiscal year 2014, ODCA will work with the appropriate Committees and the General Counsel on these matters.

Item #	D.C. Code	Mandate	Reason to Repeal Audit
1	D.C. Code § 1-301.181	Audit of Former <b>NCRC/AWC Properties</b>	Per DMPED, the remaining real estate development transactions, agreements, or parcels receiving government assistance, which were previously managed by the dissolved NCRC and AWC that were placed under DMPED, will be sold to private developers. As such, performing the remaining three audits may not provide the Council with information that would be particularly relevant to current issues.
2	D.C. Code § 3-310	Certify accuracy of <b>Armory Board</b> financial statement prior Board filing statement with Congress each year	The Armory Board was dissolved in 1994 via the Omnibus Sports Consolidation Act of 1994 (D.C. Law 10-152) and the city's use of the Armory came under the authority of the D.C. Sports and Entertainment Commission, now called Events DC.  Since there is no longer an Armory Board, this mandate should be repealed.
3	D.C. Code § 22-3226.14(d)	Annual audit of the <b>Fraud Prevention Fund</b>	In our FY 2013 audit report, ODCA noted that the Fraud Prevention Fund had not been established. ODCA confirmed this again in October 2013.
4	D.C. Code § 38-807	Quarterly audit of the accounts of the <b>Department of Food Services</b>	Under this 1951 provision, the Department was under the direction and control of the Board of Education, which was authorized to

			conduct a centralized system of public school cafeterias. The delivery of food services to District of Columbia Public Schools (DCPS) has changed organizationally since this mandate. As such, this audit mandate is outdated and not relevant to the current structure of food services to DCPS.
5	D.C. Code § 47-825.01	Triennial audit of the <b>Board of Real Property Assessment and Appeals (BRPAA)</b> Operations	BRPAA no longer exists. A new entity, the Real Property Tax Appeals Commission (RPTAC), has been established as its successor. There is a current audit mandate for RPTAC which ODCA will likely conduct in FY 2015.
<b>Title 47, Chapters 1-4</b>			
6	D.C. Code §47-120*	Auditor is <b>required to give bond</b> to the Secretary of Treasury and to make good to the United States the amount of any illegal, or incorrect payment	These provisions date back to the late 1800s and early 1900s. The organization and financial operations of the District government have changed significantly since this time and as such, these anachronistic requirements are no longer applicable or relevant to the current structure and process of DC's financial operations.  For example, the District of Columbia Office of the Chief Financial Officer no longer requires the bonding of certifying officials for vouchers. In addition to this discontinued practice, many of the duties require the Auditor to perform audit work that is currently performed as part of the District's annual financial statement audit (CAFR).
7	D.C. Code § 47-122*	Auditor to <b>prepare and countersign all checks</b> issued by the Disbursing Officer	
8	D.C. Code §47-123*	The <b>Chief Clerk</b> of the Auditor's Office shall, in the necessary absence or inability from any cause of the Auditor perform his duties but the Auditor shall be responsible to all relevant parties	
9	D.C. Code § 47-124 *	Audit of <b>Revenue Disbursements</b> for the District of Columbia	
10	D.C. Code § 47-409 *	Audit and Approval of <b>Taxes and Appropriations Disbursed</b> for D.C. Expenditures	
11	D.C. Code § 47-410 *	Account for all Mayoral <b>Certified Disbursements</b> to GAO	
12	D.C. Code § 47-411	Auditor <b>approval of vouchers</b>	

\* The requirements are under review by the General Counsel of the Council of the District of Columbia to resolve jurisdictional questions pertaining to the role of ODCA.

# **ATTACHMENTS**

**ATTACHMENT I**  
**Response to Question # 1**  
**Office of the District of Columbia Organizational Chart**  
**Effective January 1, 2014**

**Yolanda Branche**  
D.C. Auditor

**Lawrence Perry**  
Deputy Auditor

**Laura Hopman**  
Assistant Deputy Auditor

**Keisha Turner**  
Audit Manager

**Amy Bellanca**  
Senior Legal Advisor

Executive Assistant

Writer Editor/  
ANC Outreach

Receptionist

ANC Staff Assistant

Financial Auditor

ANC Unit

IT Section Director  
*Vacant*

IT Specialist

**Lilai Gebreselassie**  
Supervisory Senior Auditor/Liaison to OCFO

Financial Auditor

*Analyst Vacant*

*Analyst Vacant*

Certified Business Compliance Unit

Program Analyst

Financial Auditor

Financial Analyst

*Supervisory Senior Auditor Vacant*

Supervisory Auditor

Senior Auditor

Senior Auditor

*Senior Financial Auditor Vacant*

Program Analyst

*Financial Auditor Vacant*

*Financial Analyst Vacant*

Supervisory Program Analyst

Supervisory Auditor

Senior Auditor

Senior Financial Auditor

Analyst

Financial Auditor

*Financial Auditor Vacant*

**Office of the  
District of Columbia Auditor**

**Organizational Chart  
January 2014**

**ATTACHMENT II**  
**Response to Question # 2**  
**Office of the District of Columbia Agency Position Listing**  
**As of January 13, 2014**

**Office of the District of Columbia Auditor  
Agency Position Listing as of January 13, 2014**

#	Title	Salary	Fringe	Position Status F/V
<b>Program Office: 2000 Audit, Financial Oversight, and Investigations</b>				
1	D.C. AUDITOR	\$149,350.00	\$36,142.70	F
2	DEPUTY AUDITOR	\$140,595.00	\$34,023.99	F
3	SUPERVISORY AUDITOR/AUDIT MANAGER	\$135,000.00	\$32,670.00	F
4	SENIOR LEGAL ADVISOR	\$133,900.00	\$32,403.80	F
5	SENIOR FINANCIAL AUDITOR	\$125,000.00	\$30,250.00	V
6	SUPERVISORY SENIOR AUDITOR	\$118,300.00	\$28,628.60	F
7	SENIOR FINANCIAL AUDITOR	\$113,557.50	\$27,480.92	F
8	SENIOR AUDITOR	\$111,240.00	\$26,920.08	F
9	SUPERVISORY PROGRAM ANALYST	\$101,702.20	\$24,611.93	F
10	SENIOR AUDITOR	\$101,701.00	\$24,611.64	F
11	SUPERVISORY AUDITOR (PERF. AUDITS)	\$100,000.00	\$24,200.00	F
12	EXECUTIVE ASSISTANT	\$98,893.00	\$23,932.11	F
13	PROGRAM ANALYST	\$93,277.00	\$22,573.03	F
14	SENIOR AUDITOR	\$92,700.00	\$22,433.40	F
15	SUPERVISORY SENIOR AUDITOR	\$90,384.00	\$21,872.93	V
16	ANALYST	\$87,832.00	\$21,255.34	V
17	ANALYST	\$86,056.50	\$20,825.67	F
18	WRITER EDITOR	\$83,679.00	\$20,250.32	F
19	FINANCIAL AUDITOR	\$81,302.00	\$19,675.08	F
20	SUPERVISORY AUDITOR	\$78,280.00	\$18,943.76	F
21	ASSISTANT DEPUTY AUDITOR	\$77,250.00	\$18,694.50	F
22	ANALYST	\$76,996.00	\$18,633.03	V
23	FINANCIAL AUDITOR	\$74,318.00	\$17,984.96	V
24	FINANCIAL AUDITOR	\$72,010.00	\$17,426.42	V
25	ANC STAFF ASSISTANT	\$63,735.00	\$15,423.87	F
26	FINANCIAL AUDITOR	\$60,389.00	\$14,614.14	F
27	FINANCIAL AUDITOR	\$55,382.00	\$13,402.44	F
28	FINANCIAL AUDITOR	\$51,461.00	\$12,453.56	F
29	RECEPTIONIST/ADMIN. ASSISTANT	\$50,081.00	\$12,119.60	F

<b>30</b>	FINANCIAL ANALYST	\$48,010.00	\$11,618.42	F
<b>31</b>	FINANCIAL ANALYST	\$47,283.00	\$11,442.49	V
<b>32</b>	PROGRAM ANALYST	\$42,221.40	\$10,217.58	F
<b>Program: 1000 Agency Management Program - Information Technology</b>				
<b>33</b>	IT SECTION DIRECTOR	\$115,000.00	\$27,830.00	V
<b>34</b>	IT SPECIALIST	\$93,187.00	\$22,551.25	F

**ATTACHMENT III**  
**Response to Question # 24**  
**FY 2014 Performance Plan**



**FY 2014 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 DIVISIONS**

- Agency Management<sup>1</sup>
- Audit, Financial Oversight and Investigations

**AGENCY WORKLOAD MEASURES**

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 YTD
Number of audit reports issued <sup>2</sup>	14	11	9
Number of other reports issued <sup>3</sup>	12	13	6

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<sup>1</sup> For the purposes of the FY14 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.

<sup>2</sup> This measure was previously reported in a different format as a Key Performance Indicator in prior fiscal years. The ODCA changed this measure to a Workload Measure in FY14 to more accurately reflect the type of measurement.

<sup>3</sup> Ibid



## *Audit, Financial Oversight and Investigations<sup>4</sup>*

### **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: Improve upon the “Risk Based” approach for developing annual audit plan.**

The ODCA will improve upon the existing “Risk Based” approach for developing annual audit plans. Enhancement of a risk based audit approach will allow the Auditor to provide audit reports 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, 2014.**

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

#### **INITIATIVE 2.1: Further enhance electronic Advisory Neighborhood Commission quarterly report submission using a web-based platform.**

The ODCA will transition from a manual spreadsheet reporting format to a web-based platform whereby Advisory Neighborhood Commissioners can directly enter financial data, dramatically improving the reporting efficiency. **Completion Date: September, 2014.**

### **KEY PERFORMANCE INDICATORS –Audit, Financial Oversight and Investigations**

Measure	FY2012 Actual	FY2013 Target	FY 2013 YTD	FY 2014 Projection	FY 2015 Projection	FY 2016 Projection
Percent of audit recommendations agreed to by audited entities <sup>5</sup>	NA	NA	NA	80%	82%	84%
Percent of ANC allotments recommended for release within 90 days of reporting <sup>6</sup> deadline	NA	NA	NA	100%	100%	100%

<sup>4</sup> For the purposes of the FY14 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.

<sup>5</sup> This is a new measure in FY14.

<sup>6</sup> Ibid