

**GOVERNMENT OF THE DISTRICT OF COLUMBIA**  
**Office of the Inspector General**

Inspector General



March 31, 2015

The Honorable Muriel Bowser  
Mayor of the District of Columbia  
The John A. Wilson Building  
Mayor's Correspondence Unit, Suite 316  
1350 Pennsylvania Avenue, N.W.  
Washington, D.C. 20004

The Honorable Phil Mendelson  
Chairman  
Council of the District of Columbia  
The John A. Wilson Building  
1350 Pennsylvania Avenue, N.W., Suite 402  
Washington, D.C. 20004

**RE: Office of the Inspector General's Revised Fiscal Year 2015 Audit and  
Inspection Plan**

Dear Mayor Bowser and Chairman Mendelson:

I have revised the Office of the Inspector General's (OIG) Fiscal Year 2015 Audit and Inspection Plan (Plan).

Since becoming the District's Inspector General in November 2014, I have listened to you and other stakeholders to better understand the District's priorities. The purpose of this revised Plan is to reflect my focus on these priorities. In addition to the OIG's ongoing audits and inspections, I added a project that focuses on agency recommendations; three audits that focus on small business expenditures, information technology general controls for PeopleSoft (the District's human resources information and disbursement system), and the District's Housing Choice Voucher Program; and two special evaluations (University of the District of Columbia procurement practices and Fire and Emergency Medical Services' response times for calls for medical assistance.)

I have enclosed the objectives for each new project. If you have questions or desire additional information, please contact Ronald W. King, Assistant Inspector General for Audits; Edward Farley, Assistant Inspector General for Inspections and Evaluations; or me at (202) 727-2540.

Sincerely,



Daniel W. Lucas  
Inspector General

Enclosure

DWL/lw

cc: See Distribution List

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The Honorable Jason Chaffetz, Chairman, House Committee on Oversight and Government Reform, Attention: Howie Denis (via email)  
The Honorable Elijah Cummings, Ranking Member, House Committee on Oversight and Government Reform, Attention: Marianna Boyd (via email)  
The Honorable Ron Johnson, Chairman, Senate Committee on Homeland Security and Governmental Affairs, Attention: Patrick Bailey (via email)  
The Honorable Thomas Carper, Ranking Member, Senate Committee on Homeland Security and Governmental Affairs, Attention: Holly Idelson (via email)  
The Honorable Mark Begich, Chairman, Senate Subcommittee on Emergency Management, Intergovernmental Relations and the District of Columbia, Attention: Jason Smith (via email)  
The Honorable Rand Paul, Ranking Member, Senate Subcommittee on Emergency Management, Intergovernmental Relations and the District of Columbia  
The Honorable Harold Rogers, Chairman, House Committee on Appropriations, Attention: Amy Cushing (via email)  
The Honorable Nita Lowey, Ranking Member, House Committee on Appropriations, Attention: Shalanda Young (via email)

The Honorable Ander Crenshaw, Chairman, House Subcommittee on Financial Services and General Government, Attention: Amy Cushing (via email)

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

The Honorable Thad Cochran, Chairman, Senate Committee on Appropriations, Attention: Dana Wade (via email)

The Honorable Barbara Mikulski, Ranking Member, Senate Committee on Appropriations, Attention: Kali Matalon (via email)

The Honorable John Boozman, Chairman, Senate Subcommittee on Financial Services and General Government, Attention: Dale Cabaniss (via email)

The Honorable Chris Coons, Ranking Member, Senate Subcommittee on Financial Services and General Government, Attention: Marianne Upton (via email)

Agency and Department Heads, District of Columbia Government (via email)

The following four audits are added to the plan based on special requests and changes in priorities.

**NO. 1**                      **Multi-Agency**                                      **STATUS: Start FY 2015**

**TITLE:**                      **QUARTERLY AUDIT OF AGENCIES' IMPLEMENTATION OF RECOMMENDATIONS FROM INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL AND OTHER MATTERS**

**OBJECTIVE(S):**      To determine the status of recommendations detailed in the OIG audit reports and District of Columbia's Independent Auditors' Reports on Internal Control over Financial Reporting and on Compliance and Other Matters. In select cases, agencies will be evaluated to determine whether: (1) progress is being made to address the findings and recommendations contained in the OIG and external auditors' reports; (2) findings are satisfactorily resolved through prompt and appropriate corrective actions, or are still outstanding; and (3) reasons for delay or disagreement in implementing the recommendations are justified.

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**NO. 2**                      **Department of Human Resources**                                      **STATUS: Start FY 2015**

**TITLE:**                      **GENERAL CONTROLS REVIEW OF THE PEOPLESOFT APPLICATION**

**OBJECTIVE(S):**      To evaluate the existence and operation of information technology general controls used to safeguard data, protect application programs, and ensure continued computer operations of the PeopleSoft application.

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**NO. 3**                      **Department of Small and Local Business Development**                                      **STATUS: Ongoing**

**TITLE:**                      **DISTRICT GOVERNMENT AGENCIES COMPLIANCE WITH SMALL BUSINESS ENTERPRISE EXPENDITURE GOALS**

**OBJECTIVE(S):**      To determine: (1) whether there is adequate management oversight over compliance with SBE spending goals; (2) the reasons for declines in achieving SBE spending goals; and (3) whether internal controls are adequate over the goal-setting process.

**NO. 4**                      **District of Columbia Housing Authority**                      **STATUS: Ongoing**

**TITLE:**                      **HOUSING CHOICE VOUCHER PROGRAM**

**OBJECTIVE(S):**      To determine whether: (1) participants in the Housing Choice Voucher Program met qualifications, criteria, and guidelines for housing assistance; and (2) internal controls are established to prevent fraud, waste, and abuse within the program.

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**The following special evaluations are added to the plan based on a special request and changes in priorities.**

**NO. 1**                      **University of the District of Columbia**                      **STATUS: Start FY 2015**

**TITLE:**                      **SPECIAL EVALUATION OF PROCUREMENT PRACTICES AND RELATED OVERSIGHT AT THE UNIVERSITY OF THE DISTRICT OF COLUMBIA**

**OBJECTIVE(S):**      To conduct an overall assessment of the University of the District of Columbia's (UDC's) contracting and procurement processes, in particular the written directives, process control points, and elements of UDC's management environment that are intended to: (1) ensure UDC's compliance with the Procurement Practices Reform Act of 2010 (PPRA), and (2) prevent or detect potentially fraudulent schemes, and minimize and contain the risk posed by such activity.

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**NO. 2**                      **Fire and Emergency Medical Services Department**                      **Start FY 2015**

**TITLE:**                      **SPECIAL EVALUATION OF FIRE AND EMERGENCY MEDICAL SERVICES AMBULANCE AVAILABILITY AND RESPONSE TIMES**

**OBJECTIVE(S):**      Prompted by several recent incidents that called into question Fire and Emergency Medical Services' (FEMS) capability to consistently respond to calls for medical assistance in a timely manner, the OIG will evaluate each incident to: (1) determine whether personnel at the Office of Unified Communications and FEMS performed their duties properly, and (2) identify and analyze any systemic issues that hinder FEMS's emergency medical response capability.

The following projects, as numbered in the Plan issued on August 18, 2014, were removed based on changes in priorities and reallocation of limited resources.

<b>PROJECTS REMOVED FROM THE FY 2015 AUDIT AND INSPECTION PLAN (Issued August 18, 2014)</b>
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Audit #	Audit Title
4	<b>Department of Consumer and Regulatory Affairs-</b> Professional Engineers Fund
5	<b>Department of Health Care Finance-</b> Healthcare Alliance Program
6	<b>Office of Contracting and Procurement -</b> The District’s Excess and Surplus Property Program
9	<b>Multi –Agency –</b> Use of Qualified Certified Business Enterprises
10	<b>Fire and Emergency Medical Services Department -</b> Vehicle Purchases and Maintenance
11	<b>District of Columbia Public Schools -</b> Procurement Practices at D.C. Public Schools
15	<b>Office of the Chief Technology Officer -</b> Data Facility Reviews
25	<b>Department of General Services -</b> Construction Contracts at the Department of General Services
29	<b>Department of Health -</b> Addiction Prevention and Recovery Administration

Inspection #	Inspections and Evaluations Titles
2	<b>Department of Corrections –</b> Inspection of Operations and Conditions at the Hope Village Residential Reentry Center
4	<b>Office of Veterans Affairs –</b> Inspection of the Office of Veterans Affairs
7	<b>Department of Public Works –</b> Special Evaluation of the Accuracy and Condition of On-Street Parking Signage Throughout the District