

DISTRICT OF COLUMBIA OFFICE OF THE INSPECTOR GENERAL



Fiscal Year 2017 Audit and Inspection Plan



Guiding Principles

*Workforce Engagement * Stakeholder Engagement * Process-oriented * Innovation * Accountability
* Professionalism * Objectivity and Independence * Communication
* Collaboration * Diversity * Measurement * Continuous Improvement*

Mission

Our mission is to independently audit, inspect, and investigate matters pertaining to the District of Columbia government in order to:

- prevent and detect corruption, mismanagement, waste, fraud, and abuse;
- promote economy, efficiency, effectiveness, and accountability;
- inform stakeholders about issues relating to District programs and operations; and
- recommend and track the implementation of corrective actions.

Vision

Our vision is to be a world class Office of the Inspector General that is customer-focused, and sets the standard for oversight excellence!

Core Values

Excellence * Integrity * Respect * Creativity * Ownership
* Transparency * Empowerment * Leadership
* Courage * Passion





A Message from the Inspector General



I am pleased to present the District of Columbia Office of the Inspector General's (OIG) *Fiscal Year 2017 Audit and Inspection Plan* (Plan).

This Plan operationalizes the OIG's oversight requirements to promote economy, efficiency, and effectiveness, and to detect and prevent corruption, fraud, waste, and abuse, and mismanagement in District programs and operations.

In preparing the Plan, the OIG conducted a comprehensive risk assessment of programs and operations within the District of Columbia. This risk assessment considers a multitude of variables, such as: feedback and identified priorities from both the Executive Office of the Mayor and the Council of the District of Columbia; statutory requirements; prior OIG work and open recommendations; previously identified management challenges; and our own internal risk identification and assessment program overseen by the OIG's Risk Assessment and Future Planning Division.

The OIG's planned audit and inspection engagements for FY 2017 will focus on areas that represent, among others, top management challenges for the District: public health and safety, public education, procurement practices, revenue enhancements, and fiscal management. These planned engagements will not only identify the best use of taxpayers' dollars, but also strengthen the connection between program outcomes and the effectiveness of management controls in District programs and operations.

For additional information about this Plan or the resulting work, please call our office at (202) 727-2540 or visit <http://oig.dc.gov>.

Daniel W. Lucas
Inspector General

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OUR PLANNING APPROACH

The OIG's Comprehensive Risk Assessment Process

We strive to deliver relevant, accurate, and timely products and services that identify the best use of taxpayers' dollars through a series of integrated audits, inspections, and evaluations, which are focused on high-risk and high-impact, vulnerable programs and operations. In addition to audits performed in accordance with Generally Accepted Government Auditing Standards (GAGAS) and operational reviews of the District government's procurement system as required by the OIG's enabling legislation, our inspections, evaluations, and other non-audit activities, such as follow-up on corrective actions, generally focus on the nexus between program outcomes and the effectiveness of management controls in the areas of economic development, health, welfare, and public safety.

In planning our work for Fiscal Year (FY) 2017, we reevaluated our approach to risk identification and prioritization. We developed an internal Risk Identification Committee to take a holistic view of the District, its agencies, programs, and strategic priorities, as detailed in the District's FY 2017 Budget and Financial Plan, to identify potential risk of corruption, fraud, waste, abuse, and mismanagement. We also solicited feedback from affected stakeholders using surveys, and reviewed the priorities of other District oversight entities in order to ensure the best use of OIG resources.

Our Risk Identification Committee developed a matrix to evaluate potential engagements. The following factors were reviewed by the committee in order to make determinations:

- prior review or action by other District oversight entities;
- vulnerability to corruption, fraud, waste, abuse, and mismanagement;
- potential for monetary benefits or funds put to better use within the District; and
- impact to District operations.

Our comprehensive, integrated approach to risk assessments for planning purposes enables us to have greater flexibility in identifying, assessing, and prioritizing engagements within this Plan, to include unforeseen contingencies that are necessarily beyond activities outlined in the Plan.

Emerging Requirements

Understanding that oversight needs will evolve during FY 2017, we anticipate that projects in this Plan could be delayed, suspended, or cancelled based on emergent requests from the Executive Office of the Mayor, the Council of the District of Columbia, District agency leaders, and other issues necessitating review by the OIG.

PLANNED AUDITS

Audits Required by Law

Project Title	
FY 2016 Comprehensive Annual Financial Report (CAFR)	
Objectives	
<p>The objectives of this engagement are to: (1) oversee the progress of the audit executed by the contracted Certified Public Accounting firm (Independent Auditor); and (2) address any issues that may arise or may prevent timely completion of this engagement.</p>	
Background	Agency or Component
<p>D.C. Code § 1-301.115a(3)(H) (2016) requires the OIG to contract with an independent auditor to conduct a comprehensive audit of the District’s financial statement. The OIG chairs the CAFR audit oversight committee, conducting regular meetings with committee members and interacting with the Office of the Chief Financial Officer (OCFO) and the Independent Auditor throughout the audit. The CAFR must be submitted to the Mayor and the Council of the District of Columbia (Council) by February 1st of each year following the end of the fiscal year audited.</p> <p>Besides the District’s General Fund, these District agencies and entities (component units) must be included in the audit:</p> <ul style="list-style-type: none"> • D.C. Lottery and Charitable Games Control Board (Financial Statements); • Department of Employment Services (Unemployment Compensation Fund – Financial Statements); • Washington Convention Center Authority/dba Events D.C. (Financial Statements); • University of the District of Columbia (Financial Statements); • Home Purchase Assistance Program (Financial Statements); • D.C. Post-Employment Benefit Trust Fund (Financial Statements and Actuarial Study); • Health Benefit Exchange Authority; • E911/311 Fund; • D.C. Public Schools; and • Not-For-Profit Hospital Corporation. 	<p>Multiple Agencies</p>

Project Title	
Audit of the District of Columbia Highway Trust Fund and 5-Year Forecast	
Objectives	
The objectives of this engagement are to: (1) express an opinion on the financial statements of the District of Columbia Highway Trust Fund (Fund) for the preceding fiscal year; and (2) examine the forecast statements of the Fund’s expected conditions and operations for the next 5 years.	
Background	Agency or Component
D.C. Code § 9-109.02(e) (2013) requires the OIG to submit a report on the results of its audit of the financial statements of the Fund. The report is due to Congress, the Mayor, the Council, and OCFO by February 1 st of each year for the preceding fiscal year. The Fund Forecast audit has a statutory due date of March 15 th . ¹	District Department of Transportation (DDOT)

Project Title	
Risk Assessment of the District of Columbia Procurement System	
Objectives	
The objectives of this risk assessment are to identify: (1) District procurement practices subject to risk of corruption, fraud, waste, abuse, and mismanagement; (2) high-risk incongruities in the procurement rules and regulations; and (3) high-risk structural issues related to the District’s procurement system.	
Background	Agency or Component
<p>D.C. Code § 1-301.115a(a)(3)(E) (2016) requires the OIG to annually conduct an operational audit of all procurement activities of the District of Columbia. The assessment will provide a comprehensive evaluation of the District’s procurement system, which will identify high-risk systemic issues, practices, and incongruent rules and regulations for subsequent action by the OIG.</p> <p>The scope of the assessment includes the procurement authorities to which District government agencies are subject, including the Procurement Practices Reform Act of 2010 (PPRA) (D.C. Pub. Law No. 18-371), the Chief Procurement Officer’s (CPO) authority as identified in Section 201(a) of the PPRA, and those District agencies exempt from both the PPRA and the CPO’s authority.</p>	Multiple Agencies

¹ As of this writing, the “Office of the Inspector General Audit Amendment Act of 2016,” which changes the Fund Forecast due date of March 15th to May 31st, via the “FY 2017 Budget Support Act of 2016,” is under Mayoral review.

Project Title	
Audit of Special Education Attorney Certifications	
Objectives	
The objective of this engagement is to determine the accuracy of certifications made to the OCFO by attorneys in special education cases brought under the Individuals with Disabilities Education Act (IDEA) in the District.	
Background	Agency or Component
The OIG's mandate is found in D.C. Code § 1-301.115a(3)(J)(Supp.2015).	Office of the Chief Financial Officer (OCFO)

Audits Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Audit of the District of Columbia’s Subsidy to the Washington Metropolitan Area Transit Authority (WMATA) Capital Funding Agreement	
Objectives	
The objective of this engagement is to assess the District of Columbia participation in the WMATA Capital Funding Agreement to ensure conformance to contractual requirements.	
Background	Agency or Component
<p>On July 1, 2010, the Office of Contracting and Procurement (OCP), on behalf of DDOT, entered into a multiyear Capital Funding Agreement (CFA) among WMATA; the State of Maryland; the District of Columbia; Arlington County, Virginia; Fairfax County, Virginia; the City of Alexandria, Virginia; the City of Fairfax, Virginia; and the City of Falls Church, Virginia. The CFA provided capital funding for a capital improvement program from July 1, 2010, through June 30, 2016, with a ceiling amount of \$397.3 million.</p> <p>On June 30, 2016, the CFA was amended to provide a 1-year extension from July 1, 2016, to June 30, 2017. The amendment also provided additional funding from the District for WMATA in the amount of \$92.1 million.²</p> <p>Under Section 5 (i)(2)(A) of the CFA, a contributing jurisdiction may “perform an audit of WMATA’s expenditures of funds and the sources of those funds provided by this Agreement for a period of up to three (3) fiscal years preceding a request for audit from the Contributing Jurisdiction....”</p>	Multiple Agencies

² As of this writing, the amendment is under Mayoral review.

Project Title	
Audit of the District of Columbia Public Schools (DCPS) Student Residency Verification	
Objectives	
The objectives of this engagement are to: (1) examine the process for enrolling students in DCPS; and (2) determine whether internal controls are in place to safeguard against fraudulent student enrollments.	
Background	Agency or Component
<p>D.C. residents may attend D.C. public schools and D.C. public charter schools tuition-free. A non-resident may attend D.C. public and charter schools if no D.C. residents are on the school’s waitlist and the non-resident student pays tuition in accordance with D.C. Code § 38-302 (2016).</p> <p>To enroll a student tuition-free, a parent/primary caregiver must show original documents as proof of D.C. residency for each child assigned to, or wishing to attend, a traditional public or public charter school in the District.</p>	<p>DCPS and the Office of the State Superintendent for Education (OSSE)</p>

Project Title	
Audit of Agency Fund Reprogramming	
Objectives	
The objective of this engagement is to determine whether District agencies reprogrammed funds in accordance with District rules and regulations.	
Background	Agency or Component
<p>D.C. Code § 47-355.05(e)(1)(A) (2016) requires the Chief Financial Officer to submit a quarterly summary to the Council of the District of Columbia and the Mayor on all reprogrammed funds.</p> <p>Reprogramming funds within accounts is often essential for agencies as they cope with changing circumstances affecting their programs. Excessive reliance on reprogramming funds is problematic because an agency may: (1) improperly reprogram funds without either receiving permission from or informing the appropriate authority of its activities; and (2) fund agency expenses for purposes other than those originally planned.</p> <p>By examining financial and operational data that supports the reprogramming activities, this audit will determine the root cause of budget variances between budgeted amounts and/or planned amount and actual expenditures.</p>	<p>Multiple Agencies</p>

Project Title	
Audit of the District of Columbia Fire and Emergency Medical Service Department (FEMS) Contract With Third-Party Basic Life Support (BLS) Ambulance Service Provider	
Objectives	
<p>The objectives of this engagement are to determine whether the third party BLS ambulance service provider: (1) met contractually required metrics; and (2) improved the service availability of FEMS units and personnel to conduct adequate training and provide pre-hospital medical care and transportation.</p>	
Background	Agency or Component
<p>D.C. Code § 5-401(b) (2016) requires FEMS to provide pre-hospital medical care and transportation within the geographical boundaries of the District of Columbia. Any changes to how FEMS provides emergency medical services (EMS) must be approved by the Council of the District of Columbia.</p> <p>During the summer of 2015, FEMS reported that due to the increase in EMS calls, its ability to timely respond to many emergency calls, and to provide quality care, were adversely affected. As a result, FEMS requested and received legislative changes allowing it to contract with a private ambulance company to provide supplemental pre-hospital medical care and BLS ambulance transport services.</p>	FEMS

Project Title	
Follow-up Audit of OIG Recommendations	
Objectives	
The objectives of this engagement are to determine whether: (1) audited entities implemented recommendations made by the OIG; (2) corrective actions addressed the conditions identified in prior OIG reports; and (3) monetary benefits were realized (if applicable).	
Background	Agency or Component
<p>Responsibility for taking action on OIG recommendations rests with the agency to which our audit recommendations were made. The OIG is not resourced to review all past recommendations; therefore, a judgmental sample of recommendations will be selected for a follow-up audit.</p> <p>Selecting recommendations for follow-up may be prompted by these conditions:</p> <ul style="list-style-type: none"> • Serious incidents involving abuse, illegal activity, or statutory violations. • Issues having significant stakeholder, public, or media interest. • Impact on public safety, health, or security. • Systemic weaknesses that might cause recurring problems. 	Multiple Agencies

PLANNED INSPECTIONS AND EVALUATIONS

Inspections Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Inspection of the Department of Consumer and Regulatory Affairs (DCRA) Illegal Construction Enforcement Program	
Objectives	
The objectives of this inspection are to assess DCRA’s capability to: (1) proactively identify and address illegal construction; and (2) respond to complaints/allegations within agency-identified timeframes.	
Background	Agency or Component
<p>In accordance with District of Columbia Municipal Regulation 12A-105, DCRA issues permits for certain construction and renovation activities.</p> <p>The public, media, and the Council of the District of Columbia have continued to voice concerns regarding construction activities conducted without the requisite permits (referred to as illegal construction). Illegal construction poses a threat to public safety and results in a loss of permit revenue to the District.</p> <p>According to its <i>FY 15-16 Performance Oversight Hearing Questions Committee on Business, Consumer, and Regulatory Affairs</i>, DCRA collected \$452,888 in illegal construction penalties and fines in FY 2015. Additionally, beginning in FY 2016, DCRA expanded its illegal construction enforcement activity to include: weekend and holiday inspections; the addition of two Full Time Equivalent Positions (FTEs); and case preparation assistance for inspectors to afford them more time for field inspections.</p>	DCRA

Project Title	
Inspection of the District's Non-Emergency Transportation (NET) Services Program	
Objectives	
The objective of this inspection is to assess the Department of Health Care Finance's (DHCF) oversight and controls for the billing and service delivery within the NET Services Program.	
Background	Agency or Component
<p>In accordance with 42 C.F.R. § 431.53, the District's Non-Emergency Transportation Service Program provides District Medicaid recipients with transportation to attend scheduled, non-emergency medical appointments.</p> <p>DHCF oversees contractors that manage and administer the NET Service Program for District Medicaid Eligible fee-for-service (FSS) recipients. The number of District residents who are FFS-eligible ranges between 35,000 and 50,000.</p>	DHCF

Evaluations Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Evaluation of Selected Contracts	
Objectives	
<p>The objectives of this evaluation are to: (1) review executed District government contracts for indicators of potential corruption, fraud, mismanagement, waste, and abuse; and (2) assess whether parties to the contract have effectively operationalized key contract terms and conditions to ensure that the District is receiving maximum benefit and expected goods and services.</p>	
Background	Agency or Component
<p>Throughout FY 2017, the OIG will monitor contract awards and use an internally-developed methodology to quantify risk to identify specific contracts to evaluate.</p> <p>The OIG will review contract documentation and deliverables, conduct interviews with District government employees responsible for contract award and administration, and conduct onsite observations. The assessment of selected contracts will deliver two primary benefits: (1) identify control weaknesses and provide recommendations to improve control deficiencies; and (2) provide information to decision makers regarding the ongoing and future contract performance.</p>	<p>Multiple Agencies</p>

Project Title	
Evaluation of Selected Grants	
Objectives	
The objectives of this evaluation are to: (1) review specific grants for indicators of potential corruption, fraud, mismanagement, waste, and abuse; and (2) identify areas for improvement in grant administration and oversight.	
Background	Agency or Component
Every fiscal year, District of Columbia government agencies and programs both receive and award substantial grant funds to support initiatives in areas such as housing, healthcare, education, homeland security, recreation, and the humanities. Throughout FY 2017, the OIG will monitor grant awards and identify specific grants based on an internally-developed methodology. The OIG will conduct reviews that assess the District's duties as both grant recipient and grantor. The OIG will: (1) identify possible high risk programs and grantees; (2) examine compliance with grant requirements; (3) identify oversight weaknesses that could increase the potential for corruption, fraud, waste, and abuse; and (4) recommend improving grant program effectiveness and administration to ensure that funds are intended and achieve the desired results.	Multiple Agencies

APPENDIX A - THE AUDIT PROCESS

Engagement Letter

An engagement letter from the Inspector General provides the agency director with the audit title, scope, objectives, an audit start date, and an entrance conference request. The letter may include workspace requirements or informational requests before the audit starts.

Entrance Conference

An entrance conference allows OIG auditors to meet with agency officials to discuss the items in the engagement letter. Agency officials are encouraged to discuss with auditors areas of interest, concerns, or problems that should be noted during the audit.

Fieldwork

Fieldwork begins with a survey, which determines vulnerable areas and the focus of the audit. Depending on survey results, auditors review records and documents, and perform substantive tests to determine whether programs and systems are functioning as intended. During the fieldwork phase, agency officials must respond to questions, and provide access to original records, documents, and files. Auditors try to minimize disruptions to agency operations.

Exit Conference

The exit conference permits auditors to summarize for agency officials any audit findings and recommendations. Auditors discuss corrective actions with agency officials to help address reported deficiencies early.

Resolution Process

The resolution process occurs between the time the agency receives the draft audit report and before issuing the final report. The draft report allows the agency to indicate actions taken and planned, target dates for any incomplete actions, and any disagreements with the findings or recommendations. The OIG tries to resolve disagreements with agency officials. The OIG incorporates the agency's response into the body of the report and includes the full text of the reply in an appendix to the report. If an agreement is not attainable, the OIG issues the final report, and gives agency officials another opportunity to comment on the final report. Copies of the final report are also provided to the Mayor, City Administrator, the Council of the District of Columbia, and other officials. OIG audit reports may also be provided to congressional committees, individual members of Congress, and the media. Audit reports are available to the public on the OIG website.

Audit Follow-up

Periodically, the OIG conducts follow-up audits to verify that pledged actions have been taken and were effective in correcting reported deficiencies. District officials and managers are responsible for implementing the corrective actions they have agreed to undertake in response to the audit reports. The OIG monitors progress in implementing audit recommendations.

APPENDIX B - THE INSPECTION AND EVALUATION PROCESS

Engagement Letter

Approximately 1 month before the project's planned start, the Inspector General sends an engagement letter to the agency director to explain the project's objectives and scope, and request specific information and documents that will inform the project team's background research.

Entrance Conference

The Inspections and Evaluations (I&E) manager and analysts assigned to the project meet with agency officials to discuss items in the engagement letter. The I&E team solicits their input regarding the project's objectives and scope, and other areas of interest or concern that should be assessed.

Fieldwork

The I&E team interviews employees, observes their work, reviews paper and electronic files and documentation, and requests information from agency managers and others. Inspectors recognize the need to be inconspicuous and respectful of employees' workday practices to minimize disruptions to agency operations. During the team's fieldwork, senior officials at an inspected agency will be advised with Management Alert Reports of any significant findings that the I&E team believes require priority attention.

Draft and Final Report

A draft report that presents findings and recommendations is sent to the inspected agency for comment. I&E incorporates into the body of the published report an agency's written submission, verbatim, and any OIG responses.

Compliance

A *Findings and Recommendations Compliance Form* is issued for each finding and recommendation, with the final Report of Inspection, so agencies can record and report to the OIG actions taken on I&E recommendations. Agencies are asked to provide target dates for completion of required actions, document when recommendations have been complied with, describe the action taken, and ensure that the forms are validated by the signature of the responsible agency official.

APPENDIX C - ONGOING PROJECTS

Audit Projects

Systems Review of the Child Welfare Information System (13-1-22MA). The objectives of this engagement are to: (1) determine whether the controls within the D.C. child welfare computerized management system, known as FACES, provide for accuracy, authorization, maintenance, completeness, and storage of data; (2) evaluate the effectiveness of internal controls established and implemented to adequately safeguard against fraud, waste, and abuse; and (3) perform a review of Child and Family Service Agency's purchase card program activities for compliance with District government policies, procedures, and regulations.

Re-audit of Department of Public Works (DPW) Inventory, Usage, and Maintenance of Vehicles (14-1-25KT). The objectives of this engagement are the same as the OIG's prior *Audit of the District of Columbia Department of Public Works Inventory, Usage, and Maintenance of District Vehicles* (OIG No. 04-1-21KT), issued March 20, 2006. The objectives of the audit are to determine: (1) the cost effectiveness of vehicle usage and maintenance for District government vehicles; and (2) the accuracy of vehicle inventories.

Re-audit of the Office of Risk Management's (ORM) Disability Compensation Program (14-1-27RK). The objective of this engagement is the same as the OIG's prior *Audit of the District of Columbia Employment Disability Compensation Program* (OIG No. 06-1-07BG), issued April 23, 2007: to determine whether rules published by the District concerning termination, suspension, and reduction of disability compensation benefits for District employees are being followed.

Personal Care Aide Services (12-2-21HT). The objectives of this engagement are to determine whether DHCF's Personal Care Program is: (1) implemented in compliance with requirements of applicable laws, rules, regulations, and policies and procedures; (2) managed and administered in an efficient, effective, and economical manner; and (3) conducted in a manner where internal controls are in place to safeguard against fraud, waste, and abuse.

D.C. Taxicab Commission³ (15-1-01TC). The objectives of this engagement are to determine whether the Commission: (1) properly collected, deposited, and recorded fees; (2) issued licenses in accordance with applicable District laws, rules, and regulations; (3) performed background checks for drivers and operations personnel; and (4) established and implemented internal controls to safeguard against fraud, waste, and abuse. In addition, we are reviewing the Commission's purchase card program to determine whether the Commission: (1) complied with requirements of applicable laws, regulations, policies, and procedures; and (2) implemented adequate internal controls to safeguard against fraud, waste, and abuse.

³ In accordance with the Transportation Reorganization Amendment Act of 2016 (D.C. Law 21-124, eff. June 2, 2016), the D.C. Taxicab Commission has been renamed the Department of For-Hire Vehicles.

Department of Human Services Permanent Supportive Housing Program (15-1-02JA). The objectives of this engagement are to determine whether: (1) the Permanent Supportive Housing Program contracted with private organizations to provide case management services and adequately monitored the contracted services provided; (2) program recipients met eligibility requirements; (3) the program complied with requirements of applicable laws, rules, regulations, policies, and procedures and; (4) the program established adequate internal controls to safeguard against fraud, waste, and abuse.

Housing Choice Voucher Program (15-2-06HY). The objectives of this engagement are to determine whether: (1) participants in the Local Rent Supplement Program met qualifications, criteria, and guidelines for housing assistance; and (2) internal controls exist to prevent fraud, waste, and abuse within the program.

DC Public Schools (DCPS) Food Service Management Contracts (15-2-20GA). The objectives of this engagement are to determine whether the DCPS followed: (1) all pre-award procurement laws, regulations, and procedures; and (2) all post-award procurement laws, regulations, and procedures in effect during contract performance periods.

The Commercial Real Property Assessment Process (16-1-14AT). The objectives of this engagement are to evaluate the: (1) commercial real property assessment process; (2) organizational structure, workload statistics, performance measures, compensation requirements, staffing levels, training, qualifications, and staff development functions of the Commercial Real Property Assessment staff; and (3) hiring practices, including whether OCFO's human resources rules and regulations hinder or enhance the ability of the Office of Tax and Revenue (OTR) to attract, develop, and retain a well-qualified workforce.

Special Education Attorney Certifications (16-1-10AT). The objective of this engagement is to determine the accuracy of certifications made to OCFO, by attorneys in special education cases brought under the Individuals with Disabilities Education Act (IDEA) in the District.

District Information Technology Systems – Cyber Security (16-1-16TO). The audit objective is to determine whether current policies and procedures are in place to prevent, detect, and respond to external cyber security threats to District information technology systems.

Continuity of Operations Planning (16-1-10BN). The objective of this audit is to assess the Homeland Security and Emergency Management Agency's (HSEMA) role in ensuring District agencies: (1) identified their essential functions; and (2) were provided Continuity of Operations Planning (COOP) assistance and guidance.

District Leased Space Portfolio (16-1-12AM). The audit objectives are to review the Department of General Services' (DGS) Portfolio Management Division to: (1) assess processes for maintaining real property assets inventory; and (2) determine whether the leasing strategies yield the intended benefits for the District.

Inspection and Evaluation Projects

Inspection of Facility Conditions at Metropolitan Police Department’s (MPD) District Stations and Substations. The objective of this inspection is to assess the overall physical condition of MPD District station and substation buildings and key systems, particularly focusing on those work spaces, building systems and equipment that, if deficient or inoperative, would directly affect MPD personnel’s ability to perform their duties safely, efficiently, and professionally.

Special Evaluation of the University of the District of Columbia’s (UDC) Contracting and Procurement Processes. The objective of this special evaluation is to assess the written directives, process control points, and elements of management environment intended to: (1) ensure UDC’s compliance with the Procurement Practices Reform Act (2010); and (2) prevent and detect potentially fraudulent schemes, waste, and mismanagement, and minimize and contain the risk posed by such activity.

Special Evaluation of DCPS Emergency Response Planning and Procedures. The objectives of this special evaluation are to determine whether: (1) each school has an emergency response plan; (2) schools scheduled, completed, and documented training activities and drills; and (3) the Emergency and Safety Alliance (ESA) fulfilled primary duties assigned to it, as it relates to the approvals of school emergency plans.

APPENDIX D - OIG PRODUCTS

Audits: An OIG audit is a proactive review, which conforms to the Government Accountability Office's Government Auditing Standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence that will provide a reasonable basis for our findings and conclusions based on our audit objectives. Audit reports are publically available on our website.

Inspections: An OIG inspection is a planned, in-depth process aimed at reviewing, studying, and analyzing the programs and activities of a department or agency to identify weaknesses and recommend improvements to operations and personnel management. OIG inspections adhere to Quality Standards for Inspections and Evaluations promulgated by the Council of Inspectors General on Integrity and Efficiency (CIGIE). Inspections are neither an audit nor an administrative or criminal investigation. Inspection reports are publically available on our website.

Evaluations: An OIG evaluation is a review of an agency operation, condition, or event of concern or interest to the Inspector General, the Council of the District of Columbia, or the Executive Office of the Mayor. OIG evaluations adhere to Quality Standards for Inspections and Evaluations promulgated by CIGIE. Evaluations are not an audit, inspection, or an administrative or criminal investigation. Evaluation reports are publically available on our website.

Fraud Alert Report (FAR): An OIG FAR is issued when a fraudulent scheme or schemes are discovered during an audit or inspection/evaluation. The OIG does not post FARs to our website.

Management Alert Report (MAR): An OIG MAR is issued to inform a specific agency's management of a matter that surfaced during our work (audit, inspection/evaluation, or investigation), which requires immediate attention. The OIG does not post MARs to our website.

Management Implication Reports (MIR): An OIG MIR is issued to inform multiple District agencies of a matter that surfaced during our work. MIRs are publically available on our website.

Significant Activity Report (SAR): An OIG SAR is issued to notify the Executive Office of the Mayor of any significant activity, information, or event related to an administrative or criminal investigation. An example of a SAR would be a press release from the U.S. Attorney's Office that concerns an OIG investigation involving District employees and/or assets. SARs are publically available on our website.