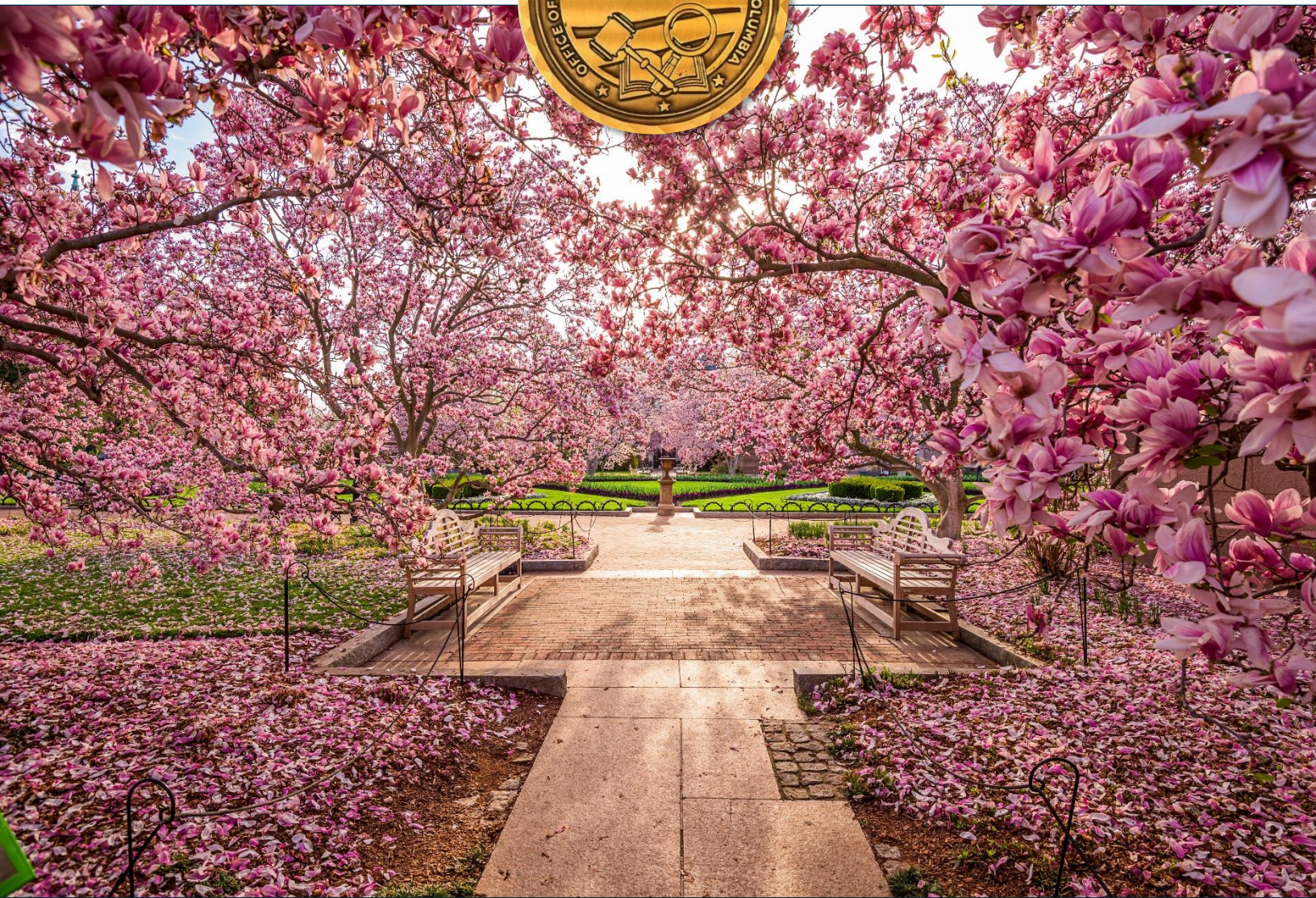


REPORT

FY 2025 OIG Recommendation Follow-up

OIG No. 2026-ES-01

November 19, 2025



DANIEL W. LUCAS
INSPECTOR GENERAL

OUR MISSION

We 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.



OUR VISION

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

OUR VALUES

Accountability: We recognize that our duty extends beyond oversight; it encompasses responsibility. By holding ourselves accountable, we ensure that every action we take contributes to the greater good of the District.

Continuous Improvement: We view challenges not as obstacles, but as opportunities for growth. Our commitment to continuous improvement drives us to evolve, adapt, and enhance our practices.

Excellence: Mediocrity has no place in our lexicon. We strive for excellence in every facet of our work.

Integrity: Our integrity is non-negotiable. We act with honesty, transparency, and unwavering ethics. Upholding the public's trust demands nothing less.

Professionalism: As stewards of oversight, we maintain the utmost professionalism. Our interactions, decisions, and conduct exemplify the dignity of our role.

Transparency: Sunlight is our ally. Transparency illuminates our processes, decisions, and outcomes. By sharing information openly, we empower stakeholders, promote understanding, and reinforce our commitment to accountability.



MEMORANDUM

To: Muriel Bowser
Mayor

Phil Mendelson
Chairman, DC Council

From: Daniel W. Lucas
Inspector General

A handwritten signature in blue ink, appearing to read "D. Lucas", is written over the printed name of Daniel W. Lucas.

Date: November 19, 2025

Subject: **FY 2025 OIG Recommendation Follow-up | OIG No. 2026-ES-01**

I am pleased to present our Office of the Inspector General (OIG) *Fiscal Year 2025 Recommendation Follow-up Report*. This report fulfills our statutory obligation under DC Code § 1-301.115a(a-1)(3) to keep District leadership informed about issues relating to District programs and operations and to recommend and track the implementation of corrective actions.

Our objectives for this review were to:

- Determine the current statuses of open recommendations; and
- Assess whether agencies' corrective actions effectively addressed the key issues identified in our prior reports.

Key findings from our review:

- We reviewed 483 recommendations from 66 reports directed at 41 agencies;
- 117 recommendations were closed; 83 were classified as resolved and closed and 34 were classified as unresolved and closed; and
- 366 recommendations remain open; 233 are "open and resolved" and 133 are "open and unresolved".

While significant progress has been made, there is still work to be done to fully address all open recommendations. We will continue to monitor and report on the remaining open items.

We appreciate the cooperation of District agencies during this review. If you have any questions, please contact me or Justin Zimmerman, Deputy Inspector General for the Executive Secretariat, at justin.zimmerman@dc.gov.



FY 2025 OIG Recommendation Follow-up

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INTRODUCTION

The Office of the Inspector General (OIG) conducts audits, evaluations, and inspections of District government agencies and programs. Based on our findings, we provide management officials with recommendations to improve governmental economy, efficiency, effectiveness, equity, and accountability. Implementing these recommendations helps agencies improve operational performance for our residents and visitors. Generally, when our recommendations are not implemented, the impacted agency or program is at increased risks of fraud, waste, abuse, and mismanagement, potentially exposing the District of Columbia government to financial loss.

ASSESSMENT PROCESS

We employ a data-driven assessment process to provide agencies with impactful recommendations. This process involves:

1. **Gathering evidence**, including physical, testimonial, documentary, observational, and analytical evidence.
2. **Developing “findings”** about programs and operations based on the evidence collected, composed of:
 - a. *Criteria* (the standards that apply to the assessment);
 - b. *Conditions* of the assessed subject;
 - c. *Causes* that led to the identified difference(s) between the criteria and conditions;
 - d. *Effects*, the outcome or consequences of the cause(s) on government programs or operations; and
 - e. *Recommendations* for improvement, if any.
3. **Briefing agencies** with our findings and recommendations, typically through a scheduled exit conference followed by a draft report.
4. **Receiving agency feedback**: agencies are encouraged to provide OIG with comments and other feedback, including whether they agree or disagree with each recommendation, before we finalize the report.

RECOMMENDATION FOLLOW-UP PROCESS

By law, OIG must keep the Mayor, Council, and District agencies updated on agencies' progress on recommended corrective actions.¹ We aim to review open recommendations in collaboration with the impacted agencies at least once every six months. Based on updates provided by the agencies and our assessment of their corrective action progress, we assign each recommendation one of four status classifications:

1. Closed

A. *Resolved*

"Closed and resolved" means that the agency has identified and provided evidence that it implemented a corrective action that adequately addresses our recommendation. Closed and resolved recommendations are represented with this symbol: .

B. *Unresolved*

"Closed and unresolved" means that OIG closed the recommendation without agency implementation of the corrective action. Closed-unresolved status can indicate events have overcome the recommendation, for example if an agency is abolished or too much time has elapsed for the recommendation to be useful. It may also indicate an agency decided not to implement the recommended corrective action and thereby accepts the risks inherent in not adopting stronger internal controls. Closed and unresolved recommendations are represented with this symbol: .

2. Open

A. *Resolved*

"Open and resolved" means that the agency has identified a corrective action that adequately addresses our recommendations. However, the OIG recommendation remains open pending our confirmation of the agency's implementation of the corrective action. Typically, this status indicates that the agency's implementation of the corrective action has yet to begin or is in progress, or we have been unable to verify implementation.

B. *Unresolved*

"Open and unresolved" means that OIG continues to work with the agency on the appropriate corrective action. This status usually indicates that either the agency has not yet responded to or disagrees with the specific recommendation.

¹ [DC Code § 1-301.115a\(a-1\)\(3\).](#)

REPORTING

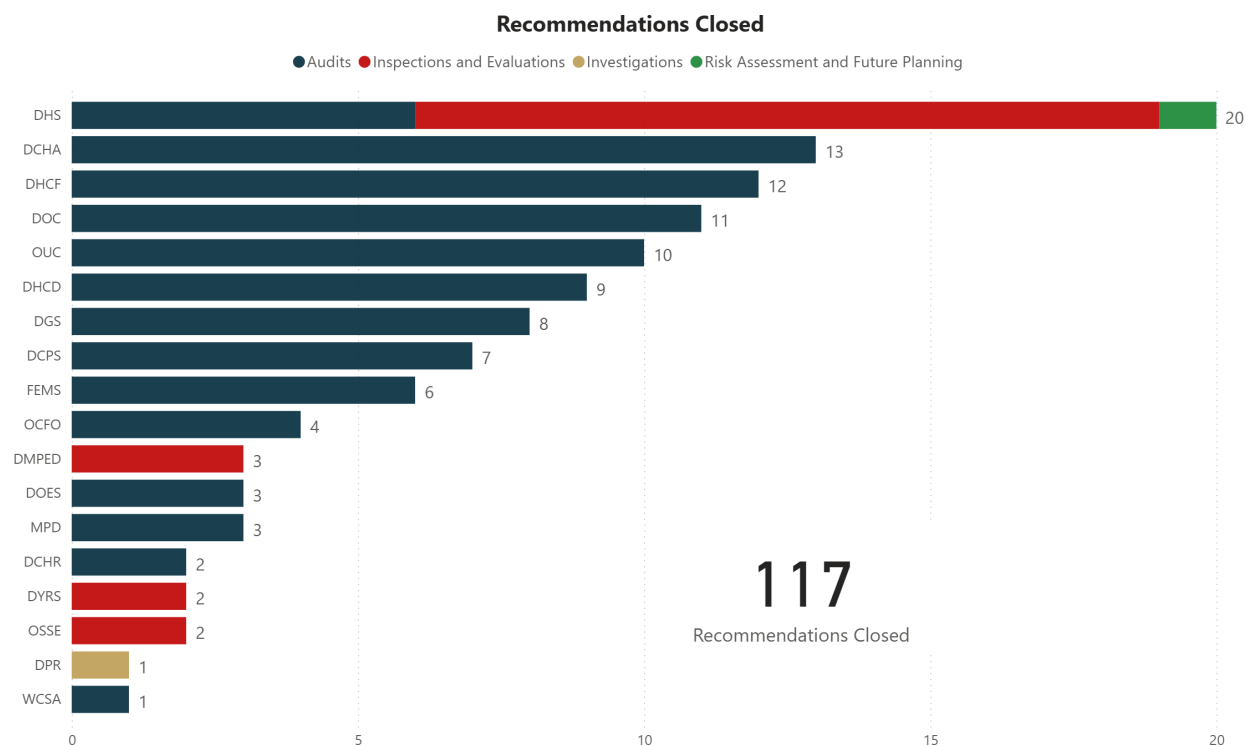
We report the status of recommendations through our annual follow-up report. We also plan to publish recommendation statuses on our website in the coming year. Additionally, we provide recommendation highlights in our annual activities report, which we publish on or before December 1 every year.

STATUS OF CORRECTIVE ACTIONS

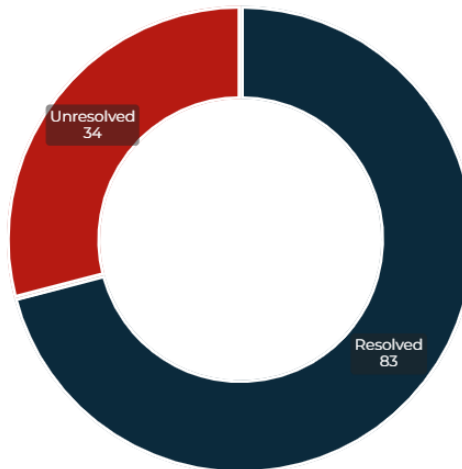
CLOSED RECOMMENDATIONS

As of September 30, 2025, we reviewed the status of 483 recommendations published across 66 reports directed at 36 agencies. In sum, we closed 117 recommendations in FY 2025.

Of the 117 recommendations we closed during FY 2025, 83 (71%) are resolved, while 34 (29%) are unresolved. Please see the preceding section Assessment Process for information on resolved and unresolved recommendations.



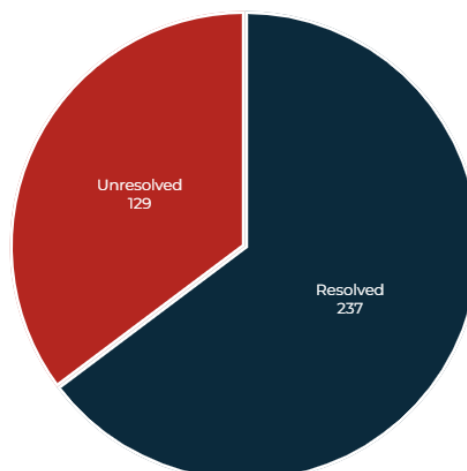
Recommendations Closed in FY 2025



OPEN RECOMMENDATIONS

Our records indicate that 366 recommendations remain open. Of these, 233 (65%) recommendations are resolved and the other 133 (35%) are unresolved. We will continue to work with agencies to implement appropriate corrective actions for these recommendations.

Open Recommendations (as of September 30, 2025)



INDIVIDUAL AGENCY RECOMMENDATIONS

AGING AND COMMUNITY LIVING, DEPARTMENT OF (DACL)

[Government of the District of Columbia Management Recommendations for Fiscal Year 2024](#) (Issued January 31, 2025)

Rec No	Recommendation	Status	Action
19	Implement controls to ensure that proper invoices are paid on a timely basis.	Open	
20	Implement controls to ensure that discrepancies in the invoice are identified and resolved on a timely basis.	Open	

ARTS AND HUMANITIES, COMMISSION ON THE (CAH)

[DC Commission on the Arts and Humanities](#) (Issued April 3, 2025)

Rec No	Recommendation	Status	Action
1	Update CAH grant policy to eliminate the 50-mile radius requirement and ensure that all grant recipients are based in and primarily serve the District, as required by DC Code § 39-204(3).	Open	
2	Conduct and document periodic reviews of control activities to ensure compliance with the Guide to Grants and RFA document requirements.	Open	
3	Implement a control activity that confirms grant applications are complete before forwarding applications to the grant panelists and commissioners, as the Guide to Grants requires.	Open	
4	Establish and document procedures for monitoring activities that track and evaluate Fellowship grantees' artistic works, as stated in the Grant Agreement and the RFA.	Open	
5	Establish procedures that provide effective grant administration oversight and ensure compliance with RFA and DC Sourcebook requirements.	Open	
6	Establish mandatory conflict-of-interest training for all CAH staff involved in grant processes, including new hires and ongoing refresher courses, with signed acknowledgment documenting completion.	Open	

BEHAVIORAL HEALTH, DEPARTMENT OF (DBH)

[Audit of the District of Columbia Agencies' Overtime Usage](#) (Issued November 9, 2023)

Rec No	Recommendation	Status	Action
1	Develop and implement an overtime budget formulation process that assesses personnel needs with respect to changes in the agency's mission or workload to ensure accurate and complete estimates of overtime needs.	Open	
2	Develop and execute required overtime spending plans to (a) monitor budget variance and utilization against the plan; and (b) timely identify and resolve spending pressures by making necessary operational or budget changes.	Open	
6	Develop a mechanism to enforce and periodically train employees and supervisors on overtime policies and procedures.	Open	
7	Ensure overtime policies and procedures clearly identify roles, responsibilities, and uniform consequences for noncompliance.	Open	

[District of Columbia Office of Contracting and Procurement and Department of Behavioral Health: Evaluation of Contracting Procedures](#) (Issued July 8, 2021)

Rec No	Recommendation	Status	Action
5	Document a process that will ensure DBH subject matter experts are routinely designated Contract Administrators as soon as practical and beneficial to the contracting process.	Open	
6	Develop and document a clear delegation of duties and responsibilities between Contract Administrators and the DBH Office of Accountability.	Open	
7	Review DBH Policy 622.1 and determine whether DBH will continue to issue Provider Scorecards or implement a new mechanism to assess service providers.	Open	
8	Review and update DBH Policy 532.1A to direct the appropriate DBH division to review a sample of representative payee consumers without the review being dependent on a certification/licensure application or renewal.	Open	
9	Develop, document, and implement a method of communicating policy changes including updates and rescissions of policies, and post changes on the DBH website for public transparency.	Open	
10	Develop and implement service-specific (e.g., specific to outpatient substance use disorder services, residential services, representative payee services) job aids, such as procedures and compliance checklists, to help DBH CAs provide more effective oversight of contracted service providers.	Open	

CHIEF FINANCIAL OFFICER, OFFICE OF THE (OCFO)

Evaluation of the District of Columbia Government’s Management and Valuation of Commercial Real Property Assessments (Issued November 30, 2022)

Rec No	Recommendation	Status	Action
1	Develop a plan for periodically inspecting properties so there is reasonable assurance that property characteristics data are up to date.	Open	
2	Reconfigure the CAMA system to begin recording sale qualifications with respect to sales-ratio study purposes as well as validations with respect to modeling purposes.	Open	
3	RPAD should not use code 07 unless there is convincing documentation that the sale was “speculative.”	Open	
4	We recommend that RPAD seek to require I&E submissions before the assessment notice deadline by seeking the appropriate legislative remedy. This recommendation is repeated from OIG Report No.16-1-14AT Evaluation of the District of Columbia Government’s Management and Valuation of Commercial Real Property Assessments (Issued April 10, 2017) Recommendation 8.	Open	
5	Implement a global review process for ratio study results. These ratio studies should be properly conducted and included as a part of the valuation process.	Open	
6	Conduct a thorough review of data quality, valuation practices, and valuation models in the identified strata.	Open	
7	Adopt procedures for valuing air rights and add them to the ARM and/or Employee Handbook.	Open	
8	Use at least 3 years and preferably 5 years of commercial property sales in valuation and sales ratio studies.	Open	
9	Report ratio study statistics with respect to assessed values on the roll at the time of sale rather than, or in addition to, assessed values anticipated to be enrolled later, as are currently reported.	Open	
10	Transition to computing and reporting ratio statistics by property type and market area.	Open	
11	Adopt a standard-accepted trimming rule while performing ratio studies in accordance with Appendix B of the IAAO Standard on Ratio Studies.	Open	
12	Compute and, when appropriate, publish confidence intervals for important statistics.	Open	
13	Compute and, when appropriate, publish PRBs.	Open	
14	Produce statistical graphics to facilitate quick comprehension of patterns not immediately observable from numeric tables.	Open	
15	Produce a USPAP-compliant mass appraisal report based on the ARM.	Open	

Rec No	Recommendation	Status	Action
16	Continue to improve how RPTA defends assessments under appeal.	Open	
17	Expand HR Business Partner support of OTR's organizational structure, workload statistics, performance measures, compensation requirements, staffing levels, training, qualifications, and staff development functions.	Open	
18	Adopt measures to link operational activities to its organizational strategic plan and mission.	Open	
19	We recommend reinstating the monetary award component of the OCFO Incentive and Performance Recognition Award Program and training the Chief Appraiser and Supervisory Appraisers to recognize and reward these contributions	Open	
20	RPAD should develop formal policies and procedures to assign responsibility for tracking and monitoring the implementation status for recommendations.	Open	
21	We recommend that RPTA establish an Office of Quality Assurance, Best Practices, and Innovation	Open	
22	RPAD monitor and retain documentation to support their progress against key performance indicators.	Open	
23	We recommend that RPTA develop a structured staff development and training program that is based on the following: • An organizational analysis; and • A job analysis of KSA for each function.	Open	
24	We recommend that RPAD implement the following: an annual review of the staff qualifications be performed in accordance with IAAO standards; and a training program be developed to ensure all staff are appropriately trained, qualified, and certified.	Open	
25	We recommend retaining a compensation consulting firm with public and private sector and/or commercial appraisal compensation expertise to ensure relevant compensation data is considered when market-pricing commercial appraiser positions.	Open	
26	We recommend clarifying the equivalent work experience policy for commercial appraiser hiring decisions by adding consistent work experience equivalency language to Commercial Appraiser grade 12 and 13 job descriptions and informing the appropriate HR and OTR practice stakeholders.	Open	
27	We also recommend the OCFO provide the revised job descriptions to commercial appraisers, as required by the Master Agreement noted in the Criteria.	Open	
28	We recommend that RPTA design, document, and implement effective succession and contingency plans.	Open	
29	We recommend that the OCHRO develop a written succession plan for the Chief Appraiser position and reinstating the Deputy Chief Appraiser and/or creating a Commercial Unit Manager role.	Open	

Rec No	Recommendation	Status	Action
30	We also recommend that an organizational structure impact analysis be conducted when appropriate to ensure the OTR organization structure is aligned to OCFO 2017-2021 Strategic Plan revisions when the plan is updated.	Open	
31	We recommend implementing an HR Business Partner driven process to gather and analyze OTR hiring practice stakeholder feedback on a periodic and event-driven basis.	Open	
32	We recommend gathering and analyzing OTR hiring practice stakeholder feedback regarding fostering vital interpersonal relationships and information networks, providing a sense of organizational culture, and determining how well employees understand their new jobs and related expectations on a periodic and event-driven basis. We also recommend HR KPIs include hiring practice effectiveness and stakeholder experience metrics.	Open	
33	We recommend expanding HR Business Partner responsibilities to include guidance and support of OTR hiring practices. We also recommend monthly reviews of current and projected hiring needs, hiring process status, HR KPI results, potential improvements, lessons learned, and identification and resolution of current or emerging hiring practice issues. This recommendation is repeated from OIG Report No.16-1-14AT Evaluation of the District of Columbia Government's Management and Valuation of Commercial Real Property Assessments (Issued April 10, 2017) Recommendation 37.	Open	

[Government of the District of Columbia 457\(b\) Deferred Compensation Plan](#) (Issued January 31, 2024)

Rec No	Recommendation	Status	Action
1	We recommend that management strengthen its policies and procedures related to reviewing all necessary adjustments related to the year-end financial closing process.	Open	

[Government of the District of Columbia Annual Comprehensive Financial Report for FY2023](#) (Issued January 31, 2024)

Rec No	Recommendation	Status	Action
1	The District needs to design and implement effective and practical internal controls to ensure that P-Card transactions are posted to the appropriate GL accurately and timely.	Open	
2	The District needs to ensure that the internal controls surrounding the P-Card disbursements are being implemented and operating effectively. All P-Card transactions must have an associated expense report, approved within ten business days of the close of each month. The P-Card holders must review and verify the accuracy of the transactions, before submitting the expense report; and the designated approvers must review and approve the expense reports in a timely manner.	Open	

Rec No	Recommendation	Status	Action
3	The DIFS P-Card expense report approval flow process should be updated to include the accounting officers and/or controllers.	Open	
4	The District needs to assign dedicated personnel to monitor the status of P-Card transactions in DIFS, enforce internal controls, and take the appropriate action in order to prevent posting errors and delays.	Open	

[Government of the District of Columbia Management Recommendations for Fiscal Year 2024](#) (Issued January 31, 2025)

Rec No	Recommendation	Status	Action
1	We recommend that management ensure the District's P-Card process includes activities to verify transactions are properly reviewed and approved, and then coded to the appropriate general ledger accounts in DIFS. Such internal controls should ensure that transactions that enter the P-Card clearing account are resolved timely.	Closed	✓
2	We recommend OCFO to follow their procedures and implement controls to help prevent/deter fraudulent access to their systems.	Open	

[Government of the District of Columbia Management Recommendations for FY2023](#) (Issued January 31, 2024)

Rec No	Recommendation	Status	Action
3	Conduct a review of DIFS employee accounts to identify and remediate SoD conflicts.	Closed	✓
4	Develop and execute specific mitigating controls for each unremediated SoD conflict. These controls should effectively reduce associated risks and ensure the District's ongoing information security and compliance.	Closed	✓

[Management Alert to OCFO and OCP \(Diverted Payments\)](#) (Issued May 29, 2025)

Rec No	Recommendation	Status	Action
1	Work with the Office of the Chief Technology Officer to implement mandatory automated compliance checkpoints in DIFS that prevent processing ACH payment changes until all required verification steps are completed and documented.	Open	
2	Work with the Office of the Chief Technology Officer to implement more robust identity verification protocols for updating vendors' payment portal profiles.	Open	

[OCFO Internal Controls over Commercial Real Estate Property Assessment Process](#) (Issued April 10, 2017)

Rec No	Recommendation	Status	Action
4	We recommend that RPTA formulate a written policy that requires a periodic reconciliation between the GIS Cadaster and CAMA's tax roll as a mechanism to ensure the accuracy and completeness of the tax roll. These reconciliations should be reviewed periodically by a supervisor and evidence of that review should be maintained. Documentation supporting these reconciliations should be maintained to meet future audit data needs.	Closed	

[The District Could Benefit from a Comprehensive Cost-Benefit Analysis of the Tax Abatement Program](#) (Issued December 3, 2021)

Rec No	Recommendation	Status	Action
1	Develop or adopt a methodology such as OMB Circular No. A-94 Revised to conduct prospective analyses, including calculating net present value of tax abatement requests.	Open	
2	Develop or adopt a methodology such as OMB Circular No. A-94 Revised to conduct prospective analyses, including developing a discount rate policy.	Open	
3	Develop or adopt a methodology such as OMB Circular No. A-94 Revised to conduct prospective analyses, including performing a sensitivity analysis.	Open	
4	Develop a plan for conducting a periodic retrospective cost-benefit analysis of individual tax abatements and the tax abatement program overall to obtain reasonable assurance that the program created economic value for the District.	Open	
5	Develop procedures to conduct periodic formal training for analysts responsible for performing TAFA.	Open	
6	Develop procedures to conduct periodic comparison of estimated cash flows to actual cash flows to consider the financial feasibility of proposed projects as the DC Code requires.	Open	
7	Develop procedures to ensure the fiscal needs of the beneficiary are calculated, documented, maintained, and reported consistently.	Open	
8	Develop procedures to analyze and validate the financial value of subsidies when the public policy objectives of abatement are to create economic values for the community as the DC Code requires.	Open	

CHIEF TECHNOLOGY OFFICER, OFFICE OF THE (OCTO)

Evaluation of the District's Use of Cybersecurity Waivers (Issued November 15, 2023)

Rec No	Recommendation	Status	Action
1	Utilize its new scanning tool to conduct quarterly vulnerability scans and document the occurrence of these scans.	Open	
2	Establish a policy or procedures to ensure a regular cadence of cybersecurity waiver discussion and follow-up with agency CIOs.	Open	
3	Work with key stakeholders to develop a formal method for tracking inbound and outbound agency CIOs.	Open	
4	Establish methods of outreach and/or training for new and interim CIOs which include critical job information, information about OCTO's IT Security policies and procedures, the agency's current and past cybersecurity waivers, and expectations and responsibilities for OCTO and agency CIOs, including any consequences for failing to comply with OCTO policies and procedures.	Open	
5	Develop or update policies and procedures that specify how and when a cybersecurity waiver goes into effect, including guidance regarding possession, access, and distribution of the officially approved waiver, and provide updated training to relevant personnel on these policies and procedures.	Open	
6	Develop and implement clear, written policies and procedures to govern how OCTO assesses and verifies agency compliance with its waivers and provide updated training to relevant OCTO personnel.	Open	
7	Reallocate internal resources or prioritize filling Governance, Risk, and Compliance Unit vacancies to allow additional staff to follow up with waiver recipients.	Open	
8	Develop a tracking tool for OCTO personnel and waiver recipients to manage waivers more effectively, particularly waiver compliance and OCTO–agency communications (i.e., follow-up).	Open	
9	Revise its Records Retention Schedule to include that OCTO is responsible for maintaining waivers and to include waivers and supporting documentation explicitly as data sets in the records that must be retained.	Open	
10	Provide updated records management training that includes guidance on waivers to all relevant OCTO personnel.	Open	

[*Government of the District of Columbia Management Recommendations For the Year Ended September 30, 2021*](#) (Issued January 31, 2022)

Rec No	Recommendation	Status	Action
1	Develop and implement a process to track, prioritize, and remediate vulnerabilities.	Open	
2	Obtain a listing of the vulnerabilities that were identified by other District agencies to ensure risks are mitigated timely.	Open	

[*Government of the District of Columbia Management Recommendations for Fiscal Year 2018*](#) (Issued February 6, 2019)

Rec No	Recommendation	Status	Action
3	We recommend that OCTO implement a Risk Management framework that complies with NIST 800-37.	Open	

[*OCTO's Oversight of Information Technology Acquisitions Needs Improvement to Ensure the District Realizes Intended Benefits*](#) (Issued April 9, 2019)

Rec No	Recommendation	Status	Action
1	Develop and maintain a standard Information Technology project management approach.	Open	
2	Develop and maintain project management files with the project plan, and updates to the plan, strategic plan, and business case throughout the full life cycle of the project.	Open	
3	Obtain user approvals (at the end of each project) requiring the project stakeholder to ascertain whether the project delivered the intended benefit and full value.	Open	
4	Establish procedures to perform and document post-implementation reviews to identify, assess, and report whether requirements have been met and expected benefits have been realized.	Open	
5	Periodically review and update Information Technology and Telecommunication System commodity codes used in PASS to ensure the list is accurate, current, and complete.	Open	
6	Coordinate with the Office of Contracting and Procurement to train District agencies about D.C. Code § 1-1403 requirements.	Open	
7	Adhere to or revise the requirements in the IT Procurement and IT Project Approval Policy OCTO-1070.1, sections 4.3.2 to 4.3.4, and maintain supporting documentation.	Open	
8	Assign resources to draft regulations under DC Code § 1-1403(l).	Open	
9	Develop and implement policies and procedures upon drafting regulations under DC Code § 1-1403(l).	Open	

Rec No	Recommendation	Status	Action
11	Develop a list of all agencies, including agencies under the Mayor’s authority, whose Information Technology acquisition must first go through OCTO’s review and approval process.	Open	
12	Update the PASS system business logic to include all applicable agencies.	Open	

CHILD AND FAMILY SERVICES AGENCY (CFSA)

[Agencies' Contract Administration Effectiveness](#) (Issued May 27, 2025)

Rec No	Recommendation	Status	Action
9	Monitor and enforce adopted OCP policies and procedures that require COs to conduct an orientation conference, including documentation of its occurrence, and issue appointment delegation letters upon CA assignment or when the CA changes during the life of the contract.	Open	
10	Develop and implement a quality assurance function to oversee and manage CAs to ensure delegation letters are issued, enough CAs are trained for your agency, and to track and enforce all CA's continuing professional education requirements.	Open	
20	Implement and monitor procurement controls to ensure that proper invoices are processed timely as required by the QPA.	Open	

CITY ADMINISTRATOR, OFFICE OF THE (OCA)

[Agencies' Contract Administration Effectiveness](#) (Issued May 27, 2025)

Rec No	Recommendation	Status	Action
28	Evaluate DC Code § 2-221.02(b)(1), which sets a minimum penalty interest rate floor of 1 percent per month (12 percent annually) and recommend adjustment by the Council, if the rate is excessive when considering market conditions and other jurisdictions and the federal government rates.	Open	

CONTRACTING AND PROCUREMENT, OFFICE OF (OCP)

[*Agencies' Contract Administration Effectiveness*](#) (Issued May 27, 2025)

Rec No	Recommendation	Status	Action
1	Establish and implement standard District-wide documentation requirements for the inspection, testing, and acceptance of goods, services, and construction.	Open	
2	Establish a process to evaluate the workload, current training status, and skill sets of the agencies' Contract Administrators (CAs) to inform CA selection and manage CA training requirements.	Open	
17	Monitor and enforce existing policies and procedures that require COs to conduct an orientation conference, including documentation of its occurrence, and issue appointment delegation letters upon CA assignment or when the CA changes during the life of the contract.	Open	
18	Amend, monitor, and enforce policy requirements for COs to review and document, in the contract file, a CA's training prior to appointment, and to reassign a CA's duties if required training is not complete within 60 days.	Open	
19	Develop and implement a quality assurance function to oversee and manage CAs to ensure delegation letters are issued, orientation occurs, modifications are issued to notify vendors of CA changes, enough CAs are trained for each agency, and to track and enforce all CA's continuing professional education requirements.	Open	
25	Implement and monitor procurement controls to ensure that proper invoices are processed timely as required by the QPA.	Open	
26	Implement and monitor procurement controls to identify unpaid penalties and remit payments.	Open	
27	Ensure contracts accurately reflect the late payment interest rate found in DC Code § 2-221.02(b)(1).	Open	
29	Ensure that the CPES is operating as intended by automatically sending emails to CAs to complete performance evaluations for contractors assigned to them.	Open	
30	Require all District agencies to submit vendor performance evaluations to a centralized database (CPES or otherwise), ensuring a comprehensive central repository of contractor performance evaluations across the District, regardless of the evaluation system used.	Open	

[District of Columbia Office of Contracting and Procurement and Department of Behavioral Health: Evaluation of Contracting Procedures](#) (Issued July 8, 2021)

Rec No	Recommendation	Status	Action
1	Request a review of all active DBH contracts to identify and correct any material errors.	Open	
2	Review, reconcile, and update written guidance in OCP's Policies and Procedures Library regarding any requirements that OCP personnel maintain hard copy contract documentation files.	Open	
3	Issue clarifying guidance regarding the designation of CAs in executed contracts and the use of "TBD" language.	Open	
4	Take appropriate steps to reiterate to COs requirements regarding the drafting, issuance, execution, and maintenance of CA appointment letters.	Open	
11	Document and disseminate the factors COs shall consider when reviewing vendor dispute claims to provide consistency and impartiality to the decision-making process.	Open	
12	Issue guidance that requires COs to document their rationale, actions, and decisions in response to vendors' requests for payment and other dispute claims, including a decision to not respond to vendors.	Open	

[Government of the District of Columbia Management Recommendations for Fiscal Year 2024](#) (Issued January 31, 2025)

Rec No	Recommendation	Status	Action
3	Implement controls to ensure that all D&F forms are retained, in accordance with the requirements of the District of Columbia General Records, Schedule 3.	Open	
4	Ensure that D&F forms are prepared and approved for all procurements, prior to award, in accordance with the requirements of Procurement Procedures Manual.	Open	
5	Implement controls to ensure that all D&F forms are retained, in accordance with the requirements of the District of Columbia General Records, Schedule 3.	Open	
6	Ensure that D&F for Contractor Responsibility forms are prepared and approved for emergency procurements, prior to award, in accordance with the requirements of the PPM.	Open	

[Government of the District of Columbia Management Recommendations for FY2023](#) (Issued January 31, 2024)

Rec No	Recommendation	Status	Action
14	Implement controls to ensure a D&F is prepared and approved prior to award for all emergency procurements, in accordance with the requirements of 27 DCMR § 1702.2.	Open	
15	Implement controls to ensure contracting officers properly review purchase requisitions created in PASS before they approve them and make determinations of the correct procurement method.	Open	

[OCP Did Not Implement Internal Controls Over Warehouse Operations](#) (Issued April 5, 2023)

Rec No	Recommendation	Status	Action
5	Develop and implement a plan to account for the receipt and acceptance of ventilators, including evidence for the 56 “donated ventilators” and \$308,000 worth of purchased ventilators to ensure compliance with 27 DCMR § 902.1.	Open	
6	Develop and implement a plan to evaluate risk when making advanced payments to new vendors (when permitted), which will mitigate the risk of non-performance.	Open	

CORRECTIONS, DEPARTMENT OF (DOC)

[Audit of the District of Columbia Agencies' Overtime Usage](#) (Issued November 9, 2023)

Rec No	Recommendation	Status	Action
5	Develop and initiate a reprogramming or other budget modification request to comply with D.C. Code, OCFO policy, and agency policy requirements.	Closed	
6	Develop a mechanism to enforce and periodically train employees and supervisors on overtime policies and procedures.	Closed	
9	Develop and implement policies and procedures to periodically review overtime worked to determine the validity and necessity for certain employees to continuously perform overtime work.	Closed	
10	Develop and implement an overtime cap similar to the 32 hours per pay period found in the Pencavel paper and DBH policy.	Closed	
11	Perform a productivity analysis to determine and implement an agency specific overtime cap to ensure productive overtime work for the District.	Closed	

[Department of Corrections' Current Procedures for Receiving, Investigating, and Resolving Use of Force Incidents Are Not Operating Effectively](#) (Issued July 26, 2021)

Rec No	Recommendation	Status	Action
2	Establish a quality assurance team to review the incident tracking database on a regular basis to: (a) identify missing incident report packages to ensure records are complete; (b) identify incidents that have not been reviewed by a supervisor to ensure timely review; and (c) ensure incidents are properly classified.	Closed	
3	Establish requirements for how to obtain and document inmates' accounts as part of the administrative review process described in Appendix D.	Closed	
4	Develop procedures to prevent coordination of incident statements amongst officers involved in an incident and witnesses to maintain the integrity of the incident reporting process.	Open	
6	Identify the agency's operations and reporting information needs and develop system requirement specifications.	Closed	

Rec No	Recommendation	Status	Action
7	Develop procedures to ensure the incident tracking system has adequate reporting functionalities to assist management in assessing staff's use of force, identifying negative trends or noncompliance with requirements, and achieving strategic objectives.	Open	
8	Develop procedures to ensure the Floor Unit Office (FUO) is present at the cell door prior to opening and closing the cell doors.	Closed	✓
10	Develop procedures to monitor employee compliance with training requirements on a periodic basis.	Closed	✓
11	Develop a plan to replace nonfunctional video surveillance cameras.	Closed	✓

EMPLOYMENT SERVICES, DEPARTMENT OF (DOES)

[Audit of the District of Columbia Agencies' Overtime Usage](#) (Issued November 9, 2023)

Rec No	Recommendation	Status	Action
6	Develop a mechanism to enforce and periodically train employees and supervisors on overtime policies and procedures.	Closed	✓
7	Ensure overtime policies and procedures clearly identify roles, responsibilities, and uniform consequences for noncompliance.	Closed	✓
9	Develop and implement policies and procedures to periodically review overtime worked to determine the validity and necessity for certain employees to continuously perform overtime work.	Closed	✓

[DOES Struggled to Handle Surge in Unemployment Insurance Claims](#) (Issued April 14, 2023)

Rec No	Recommendation	Status	Action
1	Develop and implement a procedure to provide adequate daily supervision to ensure staff investigate all monetarily ineligible claims, including the aforementioned 37 UI claims, to confirm wage reporting accuracy as the SOPs require.	Open	
2	Develop a plan to automate workflows in the case management system to process errorfree UI claims within 21 days of filing as the SOPs require.	Open	
3	Develop and implement a procedure to provide management oversight to ensure supervisory staff consistently assign claims examiners to all monetarily eligible claims with issues as the SOPs require.	Open	
4	Develop and implement a procedure to provide daily supervision to ensure claims examiners conduct and document fact-finding activities for assigned UI claims, including the aforementioned 28 UI claims as the SOPs require.	Open	
5	Develop and implement a procedure to enforce accurate and timely determinations of UI claims by ensuring the statements and evidence obtained during the fact-finding process are accurate and complete.	Open	
6	Develop and implement a procedure to provide oversight to ensure supervisory staff in the Appeals Unit consistently process appeal transactions before scheduled hearings or when final orders are received as the SOPs dictate.	Open	
7	Ensure staff consistently process appeals and enter issue resolve codes to the case MIS as the SOPs require.	Open	
8	Develop a plan to recoup unreversed overpayments, including the \$52,338.	Open	

Rec No	Recommendation	Status	Action
10	Develop and implement procedures to track and analyze technical infrastructure issues.	Open	

[Unemployment Compensation Fund Management Recommendations for Fiscal Year 2024](#) (Issued January 31, 2024)

Rec No	Recommendation	Status	Action
1	We recommend DOES update its COOP by conducting a comprehensive review and update of the COOP to include all organizational changes, technological advancements, and new operational procedures since March 2020.	Open	
2	Management should ensure that the COOP is reviewed and updated at least annually or whenever significant changes occur.	Open	
3	Management should integrate UIBS Implementation by incorporating the UIBS implementation into the COOP, detailing specific procedures and responsibilities to ensure seamless operations during emergencies.	Open	
4	Management should coordinate with the team responsible for the UIBS to understand the system's requirements and dependencies fully.	Open	
5	We recommend DOES to strengthen their access control policy to include a segregation of duties matrix that clearly defines roles and responsibilities to prevent conflicts of interest.	Open	
6	Management should conduct a review of UIBS employee accounts to document mitigations and monitor SoD.	Open	

FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT (FEMS)

Audit of the District of Columbia Agencies' Overtime Usage (Issued November 9, 2023)

Rec No	Recommendation	Status	Action
1	Develop and implement an overtime budget formulation process that assesses personnel needs with respect to changes in the agency's mission or workload to ensure accurate and complete estimates of overtime needs.	Open	
3	Use the District's MIS to periodically report overtime hours worked, applicable pay rates, and timing or reasons for the overtime work to ensure accountability, enhance controls, and deter mismanagement.	Closed	✓
5	Develop and initiate a reprogramming or other budget modification request to comply with D.C. Code, OCFO policy, and agency policy requirements.	Open	
6	Develop a mechanism to enforce and periodically train employees and supervisors on overtime policies and procedures.	Closed	✓
7	Ensure overtime policies and procedures clearly identify roles, responsibilities, and uniform consequences for noncompliance.	Closed	✓
8	Develop policies and procedures to implement a fair and objective mechanism for distributing overtime work among eligible employees.	Closed	✓
9	Develop and implement policies and procedures to periodically review overtime worked to determine the validity and necessity for certain employees to continuously perform overtime work.	Closed	✓
12	Periodically train employees, supervisors, and timekeepers on what hours are attributable to the overtime threshold and which are not, in compliance with the CBA and policy.	Closed	✓
13	Recoup improper overtime payments made to employees that were overpaid.	Open	
14	Pay employees who miscoded overtime as regular hours.	Open	

GENERAL SERVICES, DEPARTMENT OF (DGS)

[Agencies' Contract Administration Effectiveness](#) (Issued May 27, 2025)

Rec No	Recommendation	Status	Action
5	Establish a process to evaluate the workload, current training status, and skill sets of the agency's Contract Administrators (CAs) to inform CA selection and manage CA training requirements.	Open	
6	Develop and implement a policy for managing functions closely associated with IGFs that ensures proper government supervision, prevents contractors from performing IGFs, and addresses potential conflicts of interest in accordance with DC Code § 2-352.05a(b).	Open	
7	Evaluate current processes for reviewing contractor proposals prior to task order incorporation, to ensure clear role delineation, exclude any IGF-related provisions, and identify and remedy any control deficiencies.	Open	
8	Reevaluate PASS controls by restructuring approval workflows to ensure proper Contracting Officer authorization and implement appropriate segregation of duties between contractors and DGS employees. If needed, consult with the Office of Contracting and Procurement for the best practices for contractor system access and payment approval workflows in PASS.	Open	
15	Monitor and enforce existing policies and procedures that require COs to conduct an orientation conference, including documentation of its occurrence, and issue appointment delegation letters upon CA assignment or when the CA changes during the life of the contract.	Open	
16	Develop and implement a quality assurance function to oversee and manage CAs to ensure delegation letters are issued, orientation occurs, modifications are issued to notify vendors of CA changes, enough CAs are trained for your agency, and to track and enforce all CA's continuing professional education requirements.	Open	
23	Implement and monitor procurement controls to ensure that proper invoices are processed timely as required by the QPA.	Open	
24	Implement and monitor procurement controls to identify unpaid penalties and remit payments	Open	
31	Implement controls to ensure CAs are performing vendor evaluations to comply with DC Code § 2-352.04(b)(7).	Open	

[Audit of the District of Columbia Agencies' Overtime Usage](#) (Issued November 13, 2023)

Rec No	Recommendation	Status	Action
4	Establish and implement procedures to evaluate overtime needs.	Closed	
6	Develop a mechanism to enforce and periodically train employees and supervisors on overtime policies and procedures.	Closed	
7	Ensure overtime policies and procedures clearly identify roles, responsibilities, and uniform consequences for noncompliance.	Closed	
8	Develop policies and procedures to implement a fair and objective mechanism for distributing overtime work among eligible employees.	Closed	
9	Develop and implement policies and procedures to periodically review overtime worked to determine the validity and necessity for certain employees to continuously perform overtime work.	Closed	
10	Develop and implement an overtime cap similar to the 32 hours per pay period found in the Pencavel paper and DBH policy.	Open	
11	Perform a productivity analysis to determine and implement an agency specific overtime cap to ensure productive overtime work for the District.	Open	

[Audit of the West End Library and Fire Station Maintenance Fund Activities for the Year Ending September 30, 2020](#) (Issued September 16, 2021)

Rec No	Recommendation	Status	Action
4	Develop and implement policies and procedures to ensure vendor invoices are received, processed, and paid timely in accordance with the PMA for the West End Library and the Fire Station.	Closed	
5	Develop a plan to perform periodic and regular reconciliation of estimated and actual expenditures to ensure the Maintenance Fund excludes expenditures that are not permitted under the law.	Closed	

[Government of the District of Columbia Management Recommendations for Fiscal Year 2024](#) (Issued January 31, 2025)

Rec No	Recommendation	Status	Action
7	Implement controls to ensure that all D&F forms are retained, in accordance with the requirements of the District of Columbia General Records, Schedule 3.	Open	

Rec No	Recommendation	Status	Action
8	Ensure that D&F forms are prepared and approved for sole sources procurements, prior to award, in accordance with the requirements of the PPRA; and 27 DCMR § 47.	Open	

[Government of the District of Columbia Management Recommendations For the Year Ended September 30, 2021](#) (Issued January 31, 2022)

Rec No	Recommendation	Status	Action
1	DGS produce monthly statements that reflect past due balances to ensure that tenants are notified of overdue balances on a monthly basis.	Closed	

[Measures to Combat Gun Violence in DC Public Schools](#) (Issued July 17, 2025)

Rec No	Recommendation	Status	Action
1	Immediately prioritize and complete all existing and overdue safety- and security-critical repairs at DCPS schools.	Open	
2	In consultation with the DCPS Chancellor, define what categories of repairs should be deemed safety- and security-related to DCPS public schools and determine whether a consistent priority level should be applied to these repair requests.	Open	
3	Apply the definitions of categories and priority levels within the Salesforce work order system, or its successor system, resulting from implementation of Recommendation 2 to DCPS repair requests that are accepted and outstanding.	Open	
4	Establish a mechanism in the work order system (Salesforce) to flag or distinctly identify safety- and security- related repair requests and develop an automated alert system for repairs approaching deadline thresholds.	Open	
5	Implement the requirement to track and monitor Salesforce entries on a regular and recurring basis to ensure that safety- and security-related repairs are completed within the timeframe for their established priority levels.	Open	

HEALTH CARE FINANCE, DEPARTMENT OF (DHCF)

Medicaid Eligibility Determinations Audit (Issued July 28, 2025)

Rec No	Recommendation	Status	Action
7	Develop and implement effective internal control procedures for systematic monitoring of manual updates in DCAS.	Open	
8	Update policies and procedures to define specific internal controls for prompt detection and remediation of errors in manual processes.	Open	

Opportunities for Strengthening District Oversight of Medicaid Managed Care Organizations (Issued September 5, 2025)

Rec No	Recommendation	Status	Action
1	Develop and implement comprehensive policies and procedures for all divisions that monitor MCOs, including detailed guidance on using oversight dashboards and monitoring tools to effectively assess cost reduction and health care access.	Open	
2	Modify the MCO contracts to specify the timeframes and documentation required for payment of overpayment recoveries to the District in situations where MCO retention is not permitted and establish procedures for refunding the federal share of these overpayments to CMS as required by federal regulations.	Closed	⚠
3	Implement a comprehensive data validation system that requires unique Transaction Control Numbers for all encounters across all systems, establishes clear standards for format and content, and ensures consistent tracking between encounter data and all reports to improve overpayment monitoring and cost recovery.	Closed	⚠
4	Independently audit the accepted and paid encounter data submitted through the MCOs' monthly financial reconciliation reports.	Closed	⚠
5	Establish a regular independent audit process for accepted and paid encounter data submitted through the MCOs' monthly financial reconciliation reports, rather than relying solely on attestations, to verify completeness, identify potential overpayments, and improve cost control.	Closed	⚠
6	Ensure MCOs receive uniform training and feedback about how to complete the PIMR data before submission to DHCF.	Closed	⚠
7	Establish regular data quality audits of Program Integrity Monthly Reports that address inconsistent Transaction Control Number formatting, standardize fraud/waste/abuse classifications, and implement corrective actions for non-compliant MCO reporting to improve overpayment tracking and recovery.	Closed	⚠

Rec No	Recommendation	Status	Action
8	Establish a structured referral framework for MCO-reported fraud consistent with 42 CFR §§ 455.15(a) and 455.21(a)(1) requirements to refer suspected fraud cases to the MFCU.	Closed	
9	Independently monitor eligibility compliance by periodically auditing/reviewing enrollment data, ensuring that beneficiaries are only enrolled in programs for which they are eligible. For example, implement an automated cross-check system that verifies an applicant's enrollment status across both Medicaid and Alliance programs at the time of application and enrollment to prevent simultaneous participation in both programs.	Closed	
10	Implement a process to request and review all prior authorization denials to verify MCO compliance with coverage requirements, identify inappropriate denial patterns, and ensure beneficiaries have appropriate access to needed services.	Open	
11	Implement a systematic review of all appealed and overturned prior authorization cases to identify patterns, ensure proper corrective actions, and verify MCO compliance with appeal decisions	Open	
12	Develop and implement a comprehensive training plan to ensure all Contract Administrators complete the required Office of Contracting and Procurement training courses within established timeframes.	Open	
13	Establish an internal tracking system to monitor certification status and compliance with any other requirements for all staff serving as Contract Administrators for contracts for and related to MCO administration	Closed	
14	Develop and implement a documented site visit protocol for all MCOs, including a standardized assessment tool, staffing plan, and tracking mechanism to ensure contractually required readiness assessments are completed before each contract period begins, regardless of an MCO's incumbent status.	Closed	
15	Establish policies and procedures that define when virtual assessments can substitute for in-person visits, specify technology requirements to ensure comparable information collection, and include documentation standards that demonstrate fulfillment of contractual obligations.	Closed	
16	Develop a comprehensive MCO reassessment program that includes annual operational readiness reviews, quarterly performance monitoring, and targeted evaluations when significant changes occur in staffing, systems, or services to ensure continuous compliance with contract requirements and maintain service quality for Medicaid beneficiaries.	Closed	

HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY (HSEMA)

Continuity of Operations Planning (COOP) Evaluation (Issued January 16, 2024)

Rec No	Recommendation	Status	Action
1	Consult with HSEMA General Counsel and, if necessary, the Mayor's Office of Legal Counsel or the Office of the Attorney General to identify all subordinate and independent District agencies subject to COOP Planning requirements under the jurisdiction of HSEMA	Open	
2	Develop policies and procedures for identifying and maintaining a list of all agencies subject to COOP compliance and the criteria for adding or exempting agencies from COOP Planning activities	Open	
3	Establish internal policies and procedures to govern the implementation of all aspects of DC Code § 7-2231.11, including establishing criteria for designating COOP Coordinators at District agencies and determining any parameters for confidential COOP Plans	Open	
4	Develop and maintain a listing of District-wide agency COOP Coordinators and backup COOP Coordinators	Open	
5	Ensure regular and recurring communications between the COOP Program Manager and agency COOP Coordinators	Open	
6	Draft or update a policy that would allow using relevant real-life occurrences as exercises	Open	
7	Communicate to all District agencies all available options for conducting COOP exercises	Open	
8	Develop and implement policies and procedures to determine whether an agency has fulfilled its requirement to update its COOP Plan	Open	
9	Develop and implement policies and procedures to monitor the status of agency COOP Plans and ensure each plan complies with requirements and meets the agency's needs to provide essential programs and services during times of emergency or disruption	Open	
10	Ensure alignment between COOP Plans submitted by EOM and subordinate entities and establish a policy related to the submission of joint COOP Plans	Open	
11	Ensure HSEMA provides consulting and advisory services to District agencies on their AARs	Open	

HOMELESSNESS, INTERAGENCY COUNCIL ON (ICH)

[Homeward DC Strategic Plan and Emergency Homeless Shelter Management Audit](#) (Issued December 31, 2024)

Rec No	Recommendation	Status	Action
1	Develop processes that ensure adherence to the strategic plan, including the creation of work plans.	Open	
2	Develop policies and procedures to ensure annual implementation priorities align with the goals, strategies, and objectives of the strategic plan.	Open	
3	The ICH Executive Director should ensure that annual updates are submitted to the Mayor, as required by law.	Open	

HOUSING AUTHORITY, DISTRICT OF COLUMBIA (DCHA)

[*DCHA Can Improve Financial and Program Management to Ensure Housing Subsidy Programs are Administered in an Efficient and Effective Manner*](#) (Issued October 25, 2022)

Rec No	Recommendation	Status	Action
1	Develop and implement policies and procedures to maintain a general ledger, prepare trial balance, and produce separate financial statements, including a statement of net position for the District-provided Housing Authority Subsidy.	Closed	✓
2	Develop and implement procedures to recognize and record interest earnings.	Closed	✓
3	Develop and implement procedures to retroactively identify missing fund transactions, including the \$2.98 million in funding resources, and applicable earned interest income.	Closed	✓
4	Establish and implement procedures to develop spending plans at the start of each fiscal year and compare them to actual spending every quarter as OCFO requires.	Closed	✓
5	Develop and implement policies and procedures to maintain the operational information needed to determine and validate the root cause of significant budget overspending.	Closed	✓
6	Develop and implement policies and procedures to maintain the operational information needed to determine and validate the root cause of significant budget underspending.	Closed	✓
7	Develop and implement policies and procedures to track, analyze, and report administrative costs, as DC Code §§ 6 229.01(b)(6), 6 229.01(e)(5), and 6-229.02(b)(5) require.	Closed	✓
8	Develop and implement a method to retroactively identify and correct any over and under charges of administrative costs.	Closed	⚠
9	Develop and implement policies and procedures to perform and document required criminal background checks in accordance with 14 DCMR § 6109.3.	Closed	⚠
11	Develop and implement policies and procedures to consistently conduct and document required housing unit inspections in accordance with 14 DCMR § 5325.1.	Open	
12	Develop a plan that includes listing all units subject to annual inspections, a timetable to conduct each inspection, an assessment of resource needs, and key performance indicators to measure performance against the plan.	Open	

Rec No	Recommendation	Status	Action
13	Develop and implement policies and procedures to obtain written authorizations from applicants before conducting required income verifications as 14 DCMR § 5401.1 requires.	Closed	
14	Develop and implement a methodology to determine if allowing a contractor to run the JOC program it created is in the best interest of DCHA	Closed	
15	Return the \$20,259 excess payment to the OCFO for deposit in the appropriate District fund.	Closed	
18	Develop and implement policies and procedures to ensure all contracts valued over \$1 million receive DC Council approval before award as DC Code § 2-352.02(d) requires.	Closed	
23	Develop and implement policies and procedures to perform and maintain evidence of inspections prior to acceptance and final payments of job orders.	Open	

[DCHA Financial Statements and Independent Auditor's Reports for FY 2024](#) (Issued March 17, 2025)

Rec No	Recommendation	Status	Action
1	SBC recommends that the Authority perform monthly bank reconciliations in a timely manner and write off any unsupported balances in the general ledger.	Open	
2	SBC recommends that the Authority establish a formal closing process that reconciles and analyzes all material account balances. This process should include specific timelines, defined responsibilities, appropriate supervisory reviews, and the necessary standard journal entries.	Open	
3	SBC recommends that management review and enhance its journal entry approval process. This should ensure that all journal entries are properly reviewed, approved, and supported by adequate documentation. Standard monthly and year-end journal entries should be established as part of the closing process.	Open	
4	SBC recommends that management implement its new capital asset system. This process should include verifying and tagging all assets for control purposes. Unverified assets should be written off, and accumulated depreciation should be updated to ensure the accuracy of balances in the general ledger.	Open	
5	SBC recommends that management implement adequate controls over CIP, establish criteria for transferring project costs out of CIP, and ensure proper supporting documentation for the transfers to appropriate asset classes. Construction management should play a key role in determining when a project is placed in service and communicate this information to the finance team.	Open	

Rec No	Recommendation	Status	Action
6	SBC recommends that the Authority implement a capital assets system to track capital assets, which will enable accurate depreciation calculations by the system. Management should ensure proper review and approval of depreciation expense.	Open	
7	SBC recommends that the Authority establish a process that includes periodic physical observation of certain capital assets and reporting of disposed, replaced, or non-usable assets to finance to ensure that all disposed or non-usable capital assets are removed from fixed asset records annually.	Open	
8	SBC recommends that the Authority implement a formal process to monitor all loans and mortgages receivable, with regular updates provided to finance when conditions change.	Open	
9	SBC recommends that management implement a structured loans and mortgages loss allowance methodology, subject to periodic review. This methodology should include an analysis of loan segmentation by type, conditions of underlying collateral, and history.	Open	
10	SBC recommends that management review and enhance its processes for unearned revenue and revenue recognition, integrating them into the month-end close process...The amount of grants received should be accounted for in a grants management system that tracks and properly accounts for all grant dollars...the basis of revenue recognition by grant, and determines when grant billings should occur. Deferred revenue in the general ledger at year-end should be reconciled to the grant accounting system.	Open	
11	SBC recommends that management implement a formalized review and approval process for internal and interim financial statements and information.	Open	
12	SBC recommends that management enhances its grant revenue accounting processes, ensuring proper revenue recognition and unearned revenue assessment, integrated into the month-end close process.	Open	
13	SBC recommends that the Authority establishes a formal financial statement process to analyze and ensure inter-entity balances are properly accounted for and that the same amount is recorded in each entity's general ledger. They should also reconcile all inter-entity balances and transfers as part of the close process.	Open	
14	SBC recommends that management conduct risk assessments covering all aspects of financial, internal controls, and key operating systems and subsequently...should develop a risk mitigation strategy.	Open	
15	SBC recommends that the Authority establish a Treasury management function responsible for monitoring that it has sufficient collateral.	Open	
16	SBC recommends that the Authority establish a system to track unspent funds that have legal or contractual restrictions and ensure they are properly recognized in the financial statements.	Open	

Rec No	Recommendation	Status	Action
17	SBC recommends that the Authority establish a nonaccrual loan policy. Also, as part of the loans and mortgages receivable monitoring process, the department should inform finance when a loan or mortgage meets the criteria for nonaccrual and stop accruing interest on the loan or mortgage.	Open	
18	SBC recommends that management establish a structured inventory count process as part of yearend procedures. Physical inventory counts should be reconciled with system records, reviewed by accounting personnel, and adjust the general ledger balance accordingly.	Open	
19	SBC recommends that management improves its accounting for retainage payable and ensure the balance in the contract system agrees with the general ledger balance. The retainage payable in the general ledger should be reconciled to the individual retainage payables to the individual contracts in the contract system.	Open	
20	SBC recommends that the Authority implement a system to periodically verify the existence of capital assets through physical observation and remove any assets that cannot be located or are not being used from the capital assets ledger and adjust the general ledger.	Open	

[DCHA Management Recommendations for FY 2024](#) (Issued March 17, 2025)

Rec No	Recommendation	Status	Action
1	SBC recommends that management establishes a methodology to calculate the allowance for doubtful tenant accounts receivables and use that methodology to adjust the allowance as part of the year-end closing process.	Open	
2	SBC recommends that management establish a formal review process to ensure all leases and SBITAs are accurately recorded and reviewed at year-end.	Open	
3	SBC recommends that management extend the period for reviewing disbursements made after year to identify amounts that should be included in accounts payable as of year-end for a period longer than one month after year-end to better identify accounts payable at year-end.	Open	
4	SBC recommends that management implement a formal debt compliance monitoring process.	Open	
5	SBC recommends that management implement procedures for a standard monthly recurring journal entry to properly amortize the PPP deferred inflow.	Open	
6	SBC recommends that management incorporate a classification review into the closing process, ensure approval and documented support for journal entries are reviewed by another person and arrange general ledger accounts by financial statements groupings.	Open	

Rec No	Recommendation	Status	Action
7	SBC recommends that management record all non-cash equivalent investments at fair value.	Open	
8	SBC recommends that management review its document retention policy and implement controls to ensure all supporting documentation is properly filed and stored. Management should explore the cost and benefits of implementing an electronic documentation system to ensure documents are properly stored and can be easily retrieved.	Open	
9	SBC recommends that the Authority implement a formal process for who is allowed to have and use purchase cards, formal mandatory training to have a card, monitoring of types and amounts of volume on the cards, to monitor compliance with policies related to use and reporting of activity cards, and develop criteria for loss of card privileges.	Open	
10	SBC recommends implementing a formal purchase card approval process with documented tracking of all approvals, review for proper documentation and support of purchases, and timely follow up on unsupported or unapproved transactions.	Open	
11	SBC recommends that management enhance its overtime monitoring controls by setting levels of overtime worked by departments and positions that require a higher level of approval so management can determine if the overtime is needed or if changes should be made to levels of staff needed.	Open	
12	SBC recommends that the Authority reevaluate its \$5,000, capitalization policy to determine if a higher capitalization amount could provide more efficiencies and still properly control its capital assets considering the size and type of the Authority's capital assets.	Open	
13	SBC recommends that the Authority creates a process to account for and monitor the use of accounts with escalated permissions, including domain administrator accounts and superuser accounts.	Open	
14	SBC recommends that the Authority review and share the Disaster Recovery Plan with the IT staff and test its plan periodically.	Open	
15	SBC recommends that DCHA evaluate the cost and benefit of performing annual penetration testing.	Open	
16	SBC recommends that DCHA develops and deploys a formal, documented SOC review process and reviews the reports periodically (i.e., annually). Additionally, any deviations or deficiencies that affect the Authority should be shared with management.	Open	
17	SBC recommends that DCHA performs a risk assessment annually to evaluate the threats to the organization and strategies to mitigate those threats to an acceptable level. It should also develop a plan of what to do if they have a successful attack and how they will recover to resume operations.	Open	
18	SBC recommends that DCHA develop and implement a vendor oversight and monitoring process, including periodically reviewing contract terms, vendor requirements, vendor security updates and breaches, performance, financial viability, and compliance with contract terms.	Open	

Rec No	Recommendation	Status	Action
19	SBC recommends that DCHA implement a bimonthly internal financial reporting process to senior management that provides critical financial and finance function related information to senior management to evaluate and manage the financial health and improvements to the finance function of the Authority.	Open	
20	SBC recommends that management develop corrective action plans for all audit findings and provide quarterly status updates to senior management on the status and improvements.	Open	

HOUSING AND COMMUNITY DEVELOPMENT, DEPARTMENT OF (DHCD)

[DHCD Did Not Effectively and Efficiently Use the Housing Production Trust Fund to Produce Affordable Housing Units for Extremely Low-Income Households](#)
(Issued September 30, 2021)

Rec No	Recommendation	Status	Action
1	Develop procedures to require and enforce adherence to selection criteria included in the RFP, which shall apply to all DHCD personnel.	Closed	⚠
2	Develop a plan to evaluate DHCD’s current selection criteria to better align selection criteria with statutory requirements to produce and preserve more units for extremely low-income households.	Open	
3	Develop policy and procedures to ensure that all DHCD employees engaged in the project selection process disclose any conflicts of interest.	Closed	⚠
4	Develop policy and procedures to ensure that the District Government Partners’ Interagency Review Panel concerns and insights are documented and considered in the evaluation process.	Open	
5	Develop procedures to request and obtain a required waiver from the Council prior to selecting and funding projects when proposals received do not meet statutory funding requirements.	Closed	⚠
6	Develop policies and procedures to ensure additional affordable housing units are produced when project funding is increased.	Closed	⚠
7	Develop policies and procedures to periodically compare proposed project cash flows to actual cash flows and hold borrowers accountable for inaccurate proposals.	Open	
8	Develop procedures to ensure DHCD’s triennial compliance review plans include all HPTF rental properties and are fully completed as scheduled.	Open	
9	Perform reconciliation of deliverables under Contract Line Item Numbers (CLIN) 1002, 2002, and 3002 to determine and recoup any excess payments from the contractor as appropriate.	Closed	⚠
10	Recoup from the contractor \$2,352,000 in improper payments for not conducting required on-going multi-family asset monitoring, and reporting services under CLIN 1002 during the option year 4 contract term.	Closed	⚠
11	Recoup from the landlord \$114,528 per year in unauthorized excess rents.	Closed	⚠
12	Make additional determinations and recoup rent as appropriate for the project period outside the audit period.	Closed	⚠

Rec No	Recommendation	Status	Action
13	Develop procedures to ensure landlords do not charge in excess of the maximum allowable rent for reserved units.	Open	
14	Determine which properties did not receive initial income certification and eligibility reviews in the last 3 years and prioritize those properties in the triennial review plan.	Open	
15	Develop procedures to ensure units are reserved for specific targeted populations and are utilized by their intended population.	Open	
17	Develop a plan to identify loan balances approaching maturity and determine the best course of action for the District.	Open	
18	Conduct a review of the loan portfolio to ensure data errors are corrected and are accurately reflected.	Closed	⚠
19	Establish policies and procedures to ensure LEC projects are properly monitored for compliance with HPTF program requirements.	Open	
20	Conduct reconciliation of deliverables under contract section C.5.2.1 to determine and recoup any excess payments from the contractor for not conducting the necessary reviews of loan databases.	Open	

[DHCD Evaluation of Loan Servicing Contracts](#) (Issued December 23, 2022)

Rec No	Recommendation	Status	Action
1	Convene a working group to update internal DHCD written guidance on key components of loan servicing policy, to include credit reporting, loan forgiveness, and foreclosure.	Open	
2	Work with TCAM to determine how to implement the updated guidance in accordance with the terms, requirements, and pricing of the existing contract.	Open	
3	Transmit to OCP, within the next 90 days, a redlined version of DHCD's current contract with TCAM specifying all terms, requirements, and deliverables that are outdated or do not satisfy DHCD's current and/or anticipated loan servicing needs.	Open	
4	Collaborate with OCP, within the next 180 days, to establish a comprehensive plan of action with corresponding milestone dates and assigned responsibilities to help ensure that adequate time and subject matter expertise are allocated to developing the scope of work and solicitation for DHCD's next loan servicing contract.	Open	

HUMAN RESOURCES, DEPARTMENT OF (DCHR)

[401\(a\) Defined Contribution Plan Financial Statements \(With Independent Auditor's Report\) For Fiscal Years Ended September 30, 2022 and 2021](#) (Issued January 31, 2023)

Rec No	Recommendation	Status	Action
1	Management should reinforce and more closely monitor their policies and procedures related to identifying when participants first become eligible under the Plan and when contributions are subsequently remitted to their accounts.	Open	

[DCHR Designed Controls Over Employee Benefits but Certain Controls Were Not Operating Effectively](#) (Issued September 1, 2021)

Rec No	Recommendation	Status	Action
1	Identify and adopt an internal control framework to implement and operate an effective internal control system to ensure PFL and other programs are administered in accordance with applicable laws and regulations.	Closed	✓
5	Establish procedures to periodically review and update all DCHR issuances and forms relating to PFL eligibility and determinations.	Open	
15	Establish procedures to ensure employee benefits hours related to overtime pay are processed accurately.	Open	
16	Establish procedures to ensure overtime payments are based on the regular rate of pay as established by the FLSA.	Open	
17	Develop enforcement mechanisms to hold District agencies, employees, or contractors accountable for any improper payment of overtime.	Open	
21	Develop enforcement mechanisms to hold District agencies, employees, or contractors accountable for any improper payments for promotions, demotions, and within-grade pay increases.	Open	
26	Develop a plan to coordinate with the Department of Health and neighboring jurisdictions and identify all District employees who divorce or terminate domestic partnerships but have not reported this event.	Closed	✓

[Other Post-Employment Benefits Fund Management Recommendations for Fiscal Year 2024](#) (Issued January 31, 2025)

Rec No	Recommendation	Status	Action
1	The District needs to implement effective internal controls to ensure that retirees' OPEB premiums are calculated correctly.	Open	

HUMAN SERVICES, DEPARTMENT OF (DHS)

[Audit of the District of Columbia Agencies' Overtime Usage](#) (Issued November 9, 2023)

Rec No	Recommendation	Status	Action
1	Develop and implement an overtime budget formulation process that assesses personnel needs with respect to changes in the agency's mission or workload to ensure accurate and complete estimates of overtime needs.	Closed	
4	Establish and implement procedures to evaluate overtime needs.	Open	
5	Develop and initiate a reprogramming or other budget modification request to comply with D.C. Code, OCFO policy, and agency policy requirements.	Closed	
6	Develop a mechanism to enforce and periodically train employees and supervisors on overtime policies and procedures.	Open	
7	Ensure overtime policies and procedures clearly identify roles, responsibilities, and uniform consequences for noncompliance.	Open	
8	Develop policies and procedures to implement a fair and objective mechanism for distributing overtime work among eligible employees.	Open	
16	Recoup improper overtime payments made to ineligible employees.	Closed	

[Government of the District of Columbia Management Recommendations for Year Ending September 30, 2022](#) (Issued February 1, 2023)

Rec No	Recommendation	Status	Action
7	Develop and implement a receiving template for P-Card transactions, which should include, but not be limited to, the name and signature of the receiver, the quantity received, the date received, and whether the goods and/or services are accepted and acceptable for purposes of this procurement	Open	

Medicaid Eligibility Determinations Audit (Issued July 28, 2025)

Rec No	Recommendation	Status	Action
1	Establish and implement clear procedures to generate and issue termination notices to beneficiaries when Medicaid cases are closed manually.	Open	
2	Establish a formal process to detect and track manual closures of terminated cases.	Open	
3	Review its record retention policies and procedures to ensure alignment with ESA's program policy manual and applicable federal requirements (42 CFR § 431.17).	Open	
4	Develop and implement a procedure to ensure adequate supervisory review of Medicaid applications when Medicaid applicants are determined ineligible.	Open	
5	Establish a formal mechanism to ensure the DCAS timely and accurately reflects eligibility determinations when Medicaid applicants are determined ineligible.	Open	
6	Develop and implement procedures to ensure case workers add case narratives in DCAS to accurately explain why Medicaid applicants are determined ineligible.	Open	

DHS Family Re-Housing and Stabilization Program Evaluation (Issued January 31, 2022)

Rec No	Recommendation	Status	Action
1	Adopt a policy requiring DHS or TCP to assign case managers within a specific period of time following a participant's entry date.	Closed	✓
2	Expand capacity or take other measures to improve delivery of case management services to new participants.	Closed	✓
3	Review its current practice of using provider assignment date as the start of a participant's 12-month term of FRSP assistance and determine whether this practice comports with the language and intent of DCMR Title 29 Chapter 78.	Closed	✓
4	Implement a process for monitoring case managers' payment tier decisions to determine whether decisions were justified and allow participants to appeal these decisions to an independent decision-maker.	Closed	⚠
5	Implement a policy that establishes objective criteria for making participant tier changes.	Closed	⚠
6	Ensure that case managers complete budget documents monthly.	Closed	⚠

Rec No	Recommendation	Status	Action
7	Modify existing systems to generate automatic notifications, which will alert TCP, DHS, and the relevant service provider when rent payments are processed.	Open	
8	Work with all required stakeholders to ensure case managers have access to all systems needed to execute the FRSP while continuing to maintain program participants' privacy.	Closed	✓
9	Designate an individual within DHS to correct system access issues, streamline processes, and be TCP's and service providers' IT liaison during system integration.	Closed	✓
10	Screen participants for PSH or TAH upon intake into FRSP.	Closed	✓
11	Convene a meeting with the FRSP Task Force to discuss the feasibility of creating distinct TANF and Bridge Model paths within FRSP.	Open	

[Homeward DC Strategic Plan and Emergency Homeless Shelter Management Audit](#) (Issued December 31, 2024)

Rec No	Recommendation	Status	Action
4	Ensure that the HMIS administrator preserves all data and information as required.	Closed	✓
5	Ensure compliance with District law and issue required annual reports.	Closed	✓
6	Implement processes to ensure that the shelter monitoring unit performs and documents all legally required announced and unannounced inspections.	Closed	✓
7	Ensure that OPRMI submits corrective action plans on time and adheres to its standard operating procedures.	Open	

[Inspection of the Child Care Subsidy Voucher Program](#) (Issued February 8, 2021)

Rec No	Recommendation	Status	Action
1	Implement a process to regularly review and update CCSD procedures to ensure they accurately reflect current child care subsidy eligibility requirements and CCSD work processes.	Closed	
2	Provide OSSE with regular reports summarizing the findings of CCSD quality assurance reviews.	Closed	
3	Implement a process to: (a) track referrals sent to OSSE and the corresponding outcomes that are found from OSSE follow-up activities and investigations; and (b) disseminate the information to CCSD eligibility workers	Closed	
5	Fix process errors at CCSD that result in underpayments to childcare providers.	Closed	

[Report of Investigation \(Contracting Irregularities\)](#) (Issued August 12, 2024) (Not published publicly)

Rec No	Recommendation	Status	Action
1	Take appropriate disciplinary action ... in accordance with DC Code §§ 2–359.01(a) and (d)(3)... and ensure all staff members tasked with procuring goods and services on behalf of the agency take or have taken PASS and Contract Administration training and review the policies and procedures regarding small purchase acquisitions.	Closed	

METROPOLITAN POLICE DEPARTMENT (MPD)

[Audit of the District of Columbia Agencies' Overtime Usage](#) (Issued November 9, 2023)

Rec No	Recommendation	Status	Action
1	Develop and implement an overtime budget formulation process that assesses personnel needs with respect to changes in the agency's mission or workload to ensure accurate and complete estimates of overtime needs.	Closed	
6	Develop a mechanism to enforce and periodically train employees and supervisors on overtime policies and procedures.	Closed	
9	Develop and implement policies and procedures to periodically review overtime worked to determine the validity and necessity for certain employees to continuously perform overtime work.	Open	
11	Perform a productivity analysis to determine and implement an agency specific overtime cap to ensure productive overtime work for the District.	Closed	

NATIONAL GUARD, DISTRICT OF COLUMBIA (DCNG)

[Government of the District of Columbia Management Recommendations for Fiscal Year 2024](#) (Issued January 31, 2025)

Rec No	Recommendation	Status	Action
12	We recommend contracting officers properly review the purchase requisitions created in PASS, before they approve them and make determinations as to the correct procurement method	Open	

NOT-FOR-PROFIT HOSPITAL CORPORATION

[*Not-for-Profit Hospital Corporation Management Recommendations for Fiscal Year 2024*](#) (Issued January 31, 2025)

Rec No	Recommendation	Status	Action
1	Management should strengthen their financial monitoring controls in order to ensure that adequate review and approval is completed.	Open	

PARKS AND RECREATION, DEPARTMENT OF (DPR)

Management Alert Report (MAR) 23-00564 (Issued June 18, 2024) (Not published publicly)

Rec No	Recommendation	Status	Action
1	We recommend the DPR Director promptly take all necessary steps to recover the \$145,000 balance of the grant funds from FOCBF.	Closed	

PLANNING AND ECONOMIC DEVELOPMENT, DEPUTY MAYOR’S OFFICE FOR (DMPED)

[Economic Development Programs Evaluation](#) (Issued July 24, 2024)

Rec No	Recommendation	Status	Action
1	Develop a formal communication process, including recurring information sharing between agencies, to ensure grant award and recipient data are accessible for grant programs under their purview.	Closed	
2	Develop controls that help to detect ineligible grant awards and reimbursements.	Closed	
3	Consult BEGA for COI definition, implementation, and enforcement guidance specific to the issues and circumstances of grant administration.	Open	
4	Implement agency policy and procedures for disclosing, preventing, and addressing COIs for each grant administered.	Open	
5	Update grant applications to require the disclosure of potential COIs by applicants.	Open	
6	Update and implement agency policy to establish procedures for ensuring equity in grantmaking and awarding processes.	Open	
8	Develop a systematic method for collecting, using, and sharing grant program, applicant, and award data.	Closed	

PUBLIC LIBRARY SYSTEM, DISTRICT OF COLUMBIA (DCPL)

[Agencies' Contract Administration Effectiveness Audit](#) (Issued May 28, 2025)

Rec No	Recommendation	Status	Action
3	Establish a process to evaluate the workload, current training status, and skill sets of the agency's Contract Administrators (CAs) to inform CA selection and manage CA training requirements.	Open	
11	Monitor and enforce adopted OCP policies and procedures that require COs to conduct an orientation conference, including documentation of its occurrence, and issue appointment delegation letters upon CA assignment or when the CA changes during the life of the contract.	Open	
12	Implement and monitor procurement controls to ensure that proper invoices are processed timely as required by the QPA.	Open	

[Government of the District of Columbia Management Recommendations for Fiscal Year 2024](#) (Issued January 31, 2025)

Rec No	Recommendation	Status	Action
9	Ensure that a D&F form is prepared and approved, prior to award, for all Competitive Sealed Proposals procurements, in accordance with the requirements of OCP PPM.	Open	

PUBLIC SCHOOLS, DISTRICT OF COLUMBIA (DCPS)

Agencies' Contract Administration Effectiveness (Issued May 27, 2025)

Rec No	Recommendation	Status	Action
4	Establish a process to evaluate the workload, current training status, and skill sets of the agency's Contract Administrators (CAs) to inform CA selection and manage CA training requirements.	Open	
13	Monitor and enforce adopted OCP policies and procedures that require COs to conduct an orientation conference, including documentation of its occurrence, and issue appointment delegation letters upon CA assignment or when the CA changes during the life of the contract.	Open	
14	Develop and implement a quality assurance function to oversee and manage CAs to ensure delegation letters are issued, orientation occurs, modifications are issued to notify vendors of CA changes, enough CAs are trained for your agency, and to track and enforce all CA's continuing professional education requirements.	Open	
21	Implement and monitor procurement controls to ensure that proper invoices are processed timely as required by the QPA.	Open	
22	Implement and monitor procurement controls to identify unpaid penalties and remit payments.	Open	

Certain Controls Designed by DCPS to Ensure the Availability and Equity of Distance Learning Activities Were Not Operating Effectively (Issued July 21, 2022)

Rec No	Recommendation	Status	Action
6	Develop a method to identify students who did not log in to the LMS during SY 2020-2021 and mark them absent as DCPS policy required, unless their absences were excused.	Closed	⚠
9	Develop a procedure to ensure corrections to attendance records are made within fifteen (15) business days of submission as Title 5-A DCMR § 2101.7(b) requires.	Closed	⚠
11	Develop a method to identify student attendance errors retroactively corrected without authenticating student presence and providing proof of engagement.	Closed	⚠
13	Develop procedures to maintain all evidence of authentication and engagement before correcting attendance records when a student does not log into the LMS as required by OSSE's guidance.	Closed	⚠

Rec No	Recommendation	Status	Action
15	Establish a procedure to identify students who did not re-enroll in DCPS during SY 2020-2021 and make a reasonable effort to ensure they are continuing their education.	Closed	
16	Develop a comprehensive plan to implement, monitor, and track progress toward eliminating opportunity gaps and interrupting institutional bias for students.	Closed	
17	Establish and implement performance targets for SEEP to periodically measure performance, evaluate performance indicators, and develop corrective action plans to increase program participation for students of color.	Closed	

[District Compliance with the Home Rule Act, PPRA, and District Code Evaluation: Part I - DCPS](#) (Issued July 9, 2025)

Rec No	Recommendation	Status	Action
1	Establish and enforce a protocol for submitting all non-emergency contracts exceeding \$1M in a 12-month period to OAG, EOM, and the Council for pre-award approval, as required by DC Code § 1- 204.51(b) (1).	Open	
2	Establish and enforce a protocol, with specific timeframes, for the submission of all non- emergency contract modifications which meet the requirements of DC Code § 2-352.02(c-1).	Open	
3	Collaborate with the Council, EOM, and OAG, to secure retroactive approval for the 24 outstanding non-emergency contracts.	Open	
4	Refer to the OIG all retroactive contract modifications, including any future contract modifications that receive retroactive Council approval, as required by DC Code § 2-352.02(c-2).	Open	
5	Communicate with the Council on the 12 emergency contracts not submitted to Council to determine what, if any, next steps should occur and document those steps in writing.	Open	
6	Develop and implement a process to transmit all contracts exceeding \$100,000 to the CPO for posting on the OCP Transparency Portal, which could include using the PASS Contracts Module.	Open	
7	Develop and implement a secure, centralized digital storage process for all contract records, aligned with its records retention schedule.	Open	
8	Review and revise the recently developed DCPS Procurement Manual, and any other written guidance, to address noted areas for improvement and determine if further revisions are warranted, including a process to transmit contracts in excess of \$100,000, and a process to refer to the OIG all retroactive contracts.	Open	
9	Develop and implement DCPS-specific training on its procurement processes, including any updates to the DCPS Procurement Manual, for C&A and relevant non-C&A staff, supplemental to OCP's PTI training, and establish a regular schedule for this training.	Open	

Rec No	Recommendation	Status	Action
10	Evaluate the current C&A staffing structure to ensure segregation of duties of key management roles and document the key responsibilities for each role.	Open	
11	Assess the recently implemented quality assurance mechanisms to ensure that all contracts exceeding \$1M comply with District procurement law and refine as needed.	Open	

[Government of the District of Columbia Management Recommendations for Fiscal Year 2024](#) (Issued January 31, 2025)

Rec No	Recommendation	Status	Action
13	The designated approving official review the SF-50s, to verify the accuracy and completeness of the data, and certify that the action complies with all legal and regulatory requirements.	Open	
14	The designated approving official approve SF-50s by signing in the approval box at the bottom of the form.	Open	
15	Implement controls to ensure proper invoices are paid on a timely basis.	Open	
16	Implement controls to ensure discrepancies in the invoice are identified and resolved on a timely basis.	Open	

PUBLIC WORKS, DEPARTMENT OF (DPW)

Audit of the District of Columbia Agencies' Overtime Usage (Issued November 9, 2023)

Rec No	Recommendation	Status	Action
1	Develop and implement an overtime budget formulation process that assesses personnel needs with respect to changes in the agency's mission or workload to ensure accurate and complete estimates of overtime needs.	Closed	
4	Establish and implement procedures to evaluate overtime needs.	Open	
5	Develop and initiate a reprogramming or other budget modification request to comply with D.C. Code, OCFO policy, and agency policy requirements.	Open	
6	Develop a mechanism to enforce and periodically train employees and supervisors on overtime policies and procedures.	Open	
7	Ensure overtime policies and procedures clearly identify roles, responsibilities, and uniform consequences for noncompliance.	Open	
9	Develop and implement policies and procedures to periodically review overtime worked to determine the validity and necessity for certain employees to continuously perform overtime work.	Open	
11	Perform a productivity analysis to determine and implement an agency specific overtime cap to ensure productive overtime work for the District.	Open	

RETIREMENT BOARD, DISTRICT OF COLUMBIA (DCRB)

[*District of Columbia Teachers' Retirement Fund and Police Officers and Fire Fighters' Retirement Fund Financial Statements and Schedules \(With Independent Auditors' Report\) for the Fiscal Years Ended September 30, 2020 and 2019*](#) (Issued January 29, 2021)

Rec No	Recommendation	Status	Action
1	We recommend that management act expeditiously to contract a consultant to investigate and make recommendations to correct the matters. Management should also implement policies and procedures that will ensure that all matters relating to this finding are addressed	Open	

SMALL AND LOCAL BUSINESS DEVELOPMENT, DEPARTMENT OF (DSLBD)

[Economic Development Programs Evaluation](#) (Issued July 24, 2024)

Rec No	Recommendation	Status	Action
1	Develop a formal communication process, including recurring information sharing between agencies, to ensure grant award and recipient data are accessible for grant programs under their purview.	Open	
2	Develop controls that help to detect ineligible grant awards and reimbursements.	Open	
3	Consult BEGA for COI definition, implementation, and enforcement guidance specific to the issues and circumstances of grant administration.	Open	
4	Implement agency policy and procedures for disclosing, preventing, and addressing COIs for each grant administered.	Open	
5	Update grant applications to require the disclosure of potential COIs by applicants.	Open	
7	Finalize and implement agency policy to establish procedures for ensuring equity in grantmaking and awarding processes.	Open	
8	Develop a systematic method for collecting, using, and sharing grant program, applicant, and award data.	Open	

[Special Evaluation of D.C. Main Streets Program](#) (Issued February 17, 2023)

Rec No	Recommendation	Status	Action
1	Work with the D.C. Council to enact a governing statute that authorizes rulemaking authority and then draft regulations to submit to the D.C. Council for approval.	Open	
2	Implement a policy requiring DCMS Boards and DSLBD employees who interact with DCMS to complete fraud prevention training.	Open	
3	Establish a formal process to periodically review RFAs and the standards for selecting grantees and commit to only modifying that process within the established timeframe	Open	
4	Establish a document retention policy that complies with the requirements of the Office of Public Records	Open	
5	Include a requirement in agency regulations that written justifications for grant decisions be included in grant files and preserved for independent review for a period specified in the document retention policy	Open	

Rec No	Recommendation	Status	Action
6	Implement procedures governing the expenditure and reimbursement process, including requiring both proof of payment and detailed invoices, and include these procedures in all new/renewed grant agreements	Open	
7	Implement a procedure through which Main Street programs' expenditure data are posted regularly on their websites subject to appropriate redactions, so constituents can review transactions and create a way for the public to notify DSLBD of questionable transactions	Open	
8	Establish a policy that caps the number of Main Street grantees for which a DSLBD grant administrator exercises oversight and assign additional FTEs the task of reviewing and verifying expenditures	Open	
9	Include a requirement in grant agreements that grantees complete a technical assistance report and define the details for these submissions	Open	
10	Establish procedures to: (a) monitor subgrants, including a requirement that grantees submit invoices, checks, and documentation of subgrant fund expenditures, and (b) periodically verify that subgrantees received subgrants	Open	
11	Develop a process to ensure enforcement of the biannual audit requirement by requiring a third-party review of these audits and tie fund disbursements to their completion	Open	
12	Require grantees to post biannual audits on the Main Street programs' website	Open	
13	Develop a policy to clarify audit requirements for organizations that manage multiple Main Street programs	Open	
14	Improve the format and content of its grant closeout letters to better measure and communicate the program's purpose and a grantee's achievements	Open	
15	Make quarterly reports and closeout letters publicly available and design a process where the public can submit comments to DSLBD	Open	
16	Design the new information system in a way that saves an audit trail and retains historical information following the D.C. government document retention policy	Open	
17	Implement a policy to re-compete grants at the defined interval DSLBD determines most appropriate, but not to exceed every 5 years	Open	

STATE SUPERINTENDENT OF EDUCATION, OFFICE OF THE (OSSE)

[Government of the District of Columbia Management Recommendations for Fiscal Year 2024](#) (Issued January 31, 2025)

Rec No	Recommendation	Status	Action
17	Implement controls to ensure that proper invoices are paid on a timely basis.	Open	
18	Implement controls to ensure that discrepancies between the invoice and receiving reports are identified and resolved on a timely basis.	Open	

[Government of the District of Columbia Management Recommendations for FY2023](#) (Issued January 31, 2024)

Rec No	Recommendation	Status	Action
12	Implement controls to ensure that proper invoices are paid on a timely basis.	Open	
13	Implement controls to ensure that interest due on payments outstanding for more than 45 calendar days from the invoice receipt date, are recorded in the general ledger, and paid to the vendors in compliance with the QPA and DCMR.	Open	

[Inspection of the Child Care Subsidy Voucher Program](#) (Issued February 8, 2021)

Rec No	Recommendation	Status	Action
4	Create and distribute a guide to staff that describes all steps to review and process attendance reports and error reports.	Closed	✓
6	Instruct OSSE Division of Early Learning management to closely monitor payments to providers during the COVID-19 pandemic...	Closed	✓

TRANSPORTATION, DEPARTMENT OF (DDOT)

[*District Department of Transportation Struggled to Manage Streetcar Construction Program and Could Not Adapt and Respond to Changes in the Project Scope, Schedule, and Budget*](#) (Issued April 3, 2019)

Rec No	Recommendation	Status	Action
1	Implement a project controls system to track budgets and costs variations as described in the 2012 project management plan.	Open	

[*District Department of Transportation: Contract Solicitation and Management Practices for Transportation Projects can be Improved*](#) (Issued April 3, 2019)

Rec No	Recommendation	Status	Action
8	Approve and issue purchase orders prior to authorizing work or receiving invoices for payment or document the fund availability for exceptions.	Open	

[*Government of the District of Columbia Management Recommendations for Fiscal Year 2024*](#) (Issued January 31, 2025)

Rec No	Recommendation	Status	Action
10	Implement controls to ensure that all D&F forms are retained, in accordance with the requirements of the District of Columbia General Records, Schedule 3.	Open	
11	Ensure that D&F forms are prepared and approved for sole sources procurements, prior to award, in accordance with the requirements of the PPRA; and 27 DCMR § 47.	Open	

[*Prime Contractor for the Streetcar Program Billed and Received \\$5.2 Million in Improper Payments from the District*](#) (Issued September 23, 2020)

Rec No	Recommendation	Status	Action
2	Recoup \$764,843 in unauthorized subcontracting charges.	Open	
3	Recoup \$935,544 or obtain evidence demonstrating that these expenses were incurred as required by District regulations.	Open	
4	Recoup \$94,413 in direct labor costs not specifically incurred for the contract.	Open	
5	Recoup \$580,515 in excess of actual overhead costs.	Open	

Rec No	Recommendation	Status	Action
6	Recoup \$753,502 in excess of usual and customary overhead charges for staff augmentation services.	Open	
9	Recoup \$11,772 in unreasonable lodging expenses.	Open	
10	Recoup \$3,267 in unallowable employee meal and alcohol charges.	Open	

UNIFIED COMMUNICATIONS, OFFICE OF (OUC)

[Audit of the District of Columbia Agencies' Overtime Usage](#) (Issued November 9, 2023)

Rec No	Recommendation	Status	Action
1	Develop and implement an overtime budget formulation process that assesses personnel needs with respect to changes in the agency's mission or workload to ensure accurate and complete estimates of overtime needs.	Closed	
2	Develop and execute required overtime spending plans to (a) monitor budget variance and utilization against the plan; and (b) timely identify and resolve spending pressures by making necessary operational or budget changes.	Closed	
3	Use the District's MIS to periodically report overtime hours worked, applicable pay rates, and timing or reasons for the overtime work to ensure accountability, enhance controls, and deter mismanagement.	Closed	
4	Establish and implement procedures to evaluate overtime needs.	Closed	
5	Develop and initiate a reprogramming or other budget modification request to comply with D.C. Code, OCFO policy, and agency policy requirements.	Closed	
6	Develop a mechanism to enforce and periodically train employees and supervisors on overtime policies and procedures.	Closed	
7	Ensure overtime policies and procedures clearly identify roles, responsibilities, and uniform consequences for noncompliance.	Closed	
8	Develop policies and procedures to implement a fair and objective mechanism for distributing overtime work among eligible employees.	Closed	
9	Develop and implement policies and procedures to periodically review overtime worked to determine the validity and necessity for certain employees to continuously perform overtime work.	Closed	
11	Perform a productivity analysis to determine and implement an agency specific overtime cap to ensure productive overtime work for the District.	Closed	

UNIVERSITY OF THE DISTRICT OF COLUMBIA

[*University of the District of Columbia Management Recommendations for Fiscal Year 2024*](#) (Issued January 31, 2025)

Rec No	Recommendation	Status	Action
1	Management should update policies and procedures to include timely removal of adjunct faculty in PeopleSoft and coordinate a review and reconciliation process of faculty appointments and terminations with OCTO at the end of each semester, to process termination actions in PeopleSoft in a timely manner.	Open	

[*University of the District of Columbia Management Recommendations For the Year Ended September 30, 2021*](#) (Issued January 31, 2022)

Rec No	Recommendation	Status	Action
2	Develop and implement a policy to periodically review firewall access control rules.	Open	

WASHINGTON CONVENTION AND SPORTS (EVENTS DC)

[Government of the District of Columbia Annual Comprehensive Financial Report, Reports of Independent Public Accountants for the Fiscal Year Ended September 30, 2022](#) (Issued February 1, 2023)

Rec No	Recommendation	Status	Action
6	Events DC management should develop and implement a policy that identifies, based on risk and compliance, system logs that should be retained and for how long.	Open	
9	We recommend that Events DC adopt a risk management framework relevant to its position as a quasigovernment organization.	Closed	

WATER AND SEWER AUTHORITY, DISTRICT OF COLUMBIA (WASA)

[*Department of Energy and Environment and District of Columbia Water and Sewer Authority: The District has Made Progress Restoring the Anacostia River*](#)
(Issued September 18, 2020)

Rec No	Recommendation	Status	Action
2	Develop procedures to track suitability for contact recreation and advise the public when and where the Anacostia River is safe to swim.	Open	

YOUTH REHABILITATION SERVICES, DEPARTMENT OF (DYRS)

Evaluation of DYRS' Community-Based Services (Issued November 17, 2023)

Rec No	Recommendation	Status	Action
1	Mandate that DYRS-committed youths participate in a set number of hours or programs at the Achievement Centers and establish a standard for the number of hours or programs they must attend based on the length of their commitment	Closed	
2	Create tangible and intangible incentives to motivate youths' attendance and program participation, and encourage service providers to promote available programs	Open	
3	Monitor and track average monthly attendance rates as a performance measure to determine whether referral and retention efforts are effective and whether program funding changes are needed, and include attendance rates in DYRS' quarterly report on key performance indicators to the Executive Office of the Mayor	Open	
4	Modify service providers' MOUs to include a pay structure that adjusts to attendance fluctuations and is based on meeting the minimum monthly attendance requirements	Open	
5	Explore the transportation and safety barriers committed youths experience and develop actionable solutions	Open	
6	Ensure providers adhere to the requirement of submitting completed sign-in sheets for scheduled programs, dining, and entertainment, and specify that DYRS and PLC will deny any invoice request if the provider fails to submit the specific supplemental documentation	Open	
7	Reconcile inconsistencies in expended CPI grant funds reported by SOAR, DYRS, and PLC, and report the findings to the OIG	Open	
8	Require discussion and remediation of invoice submission timeliness and expenditure discrepancies specifically, in monthly expenditure meetings	Open	
9	Enforce the requirements for service providers to provide supporting documentation for all expenses included in their invoice submissions, and ensure PLC collects and retains invoices and associated supporting documents	Open	
10	Implement an internal control system to track and monitor gift cards purchased by Credible Messenger and Achievement Center service providers that are provided to program youths	Open	
11	Develop and implement internal control activities (such as policies or procedures) that ensure the collection and retention of appropriate documentation of transactions	Open	

Rec No	Recommendation	Status	Action
12	Implement a formal process to document and retain organizational knowledge of grant expenditures and modifications in a file-sharing program accessible by all staff responsible for the grant as required by the Grants Management SOP and Green Book	Closed	

CONCLUSION

Our review of open recommendations revealed significant progress in addressing previously identified issues across District agencies. We verified that responsible agencies completed corrective actions for 83 recommendations, which are now classified as closed and resolved. This remediation has strengthened the District's overall control environment and operational effectiveness.

However, our work is not complete. We will continue to monitor and report on the remaining open recommendations in future follow-up reports. These outstanding items represent ongoing opportunities for agencies to further enhance their operations and internal controls.

Moving forward, we encourage all agencies to maintain their commitment to addressing open recommendations. OIG stands ready to assist in this ongoing effort to improve the economy, efficiency, and effectiveness of District government operations. By working together, we can ensure that the District continues to provide the highest quality of service to its residents and stakeholders.

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REPORT WASTE, FRAUD, ABUSE, AND MISMANAGEMENT

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