

REPORT

FY 2024 OIG Recommendation Follow-up

OIG No. 24-2-05MA

October 24, 2024



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: Honorable Muriel Bowser
Mayor

Phil Mendelson
Chairman, DC Council

From: Daniel W. Lucas
Inspector General

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

Date: October 24, 2024

Subject: **FY 2024 OIG Recommendation Follow-up | OIG No. 24-2-05MA**

I am pleased to present our Fiscal Year 2024 Office of the Inspector General (OIG) 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
- Assess whether agencies' corrective actions effectively addressed the key issues identified in our prior reports
- Identify any realized monetary benefits resulting from implemented recommendations

Key findings from our review:

- We examined approximately 550 recommendations from 145 reports directed at 28 agencies
- 197 recommendations were closed, with 162 classified as "Closed-Resolved"
- 203 recommendations remain "Open-Resolved" and 112 are "Open-Unresolved"

- 199 older recommendations were administratively closed due to changed circumstances

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 2024 OIG Recommendation Follow-up

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INTRODUCTION

The 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”** based on the evidence in terms of program and operational –
 - a. *Criteria* are 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.
4. **Receiving agency feedback**: agencies receive a draft report after the briefing and are encouraged to provide OIG comments and other feedback, including whether they agree or disagree with each recommendation, before we finalize the report.

RECOMMENDATION FOLLOW-UP PROCESS

By law, the Office of the Inspector General must keep the Mayor, Council, and the 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. 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 the 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.

2. 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.

B. *Unresolved*

Closed and unresolved means that the OIG closed the recommendation and there is insufficient evidence to prove the agency implemented corrective action. This may occur when events have overcome the recommendation, for example if an agency is abolished or too much time has elapsed for the recommendation to be useful.

REPORTING RECOMMENDATION STATUS

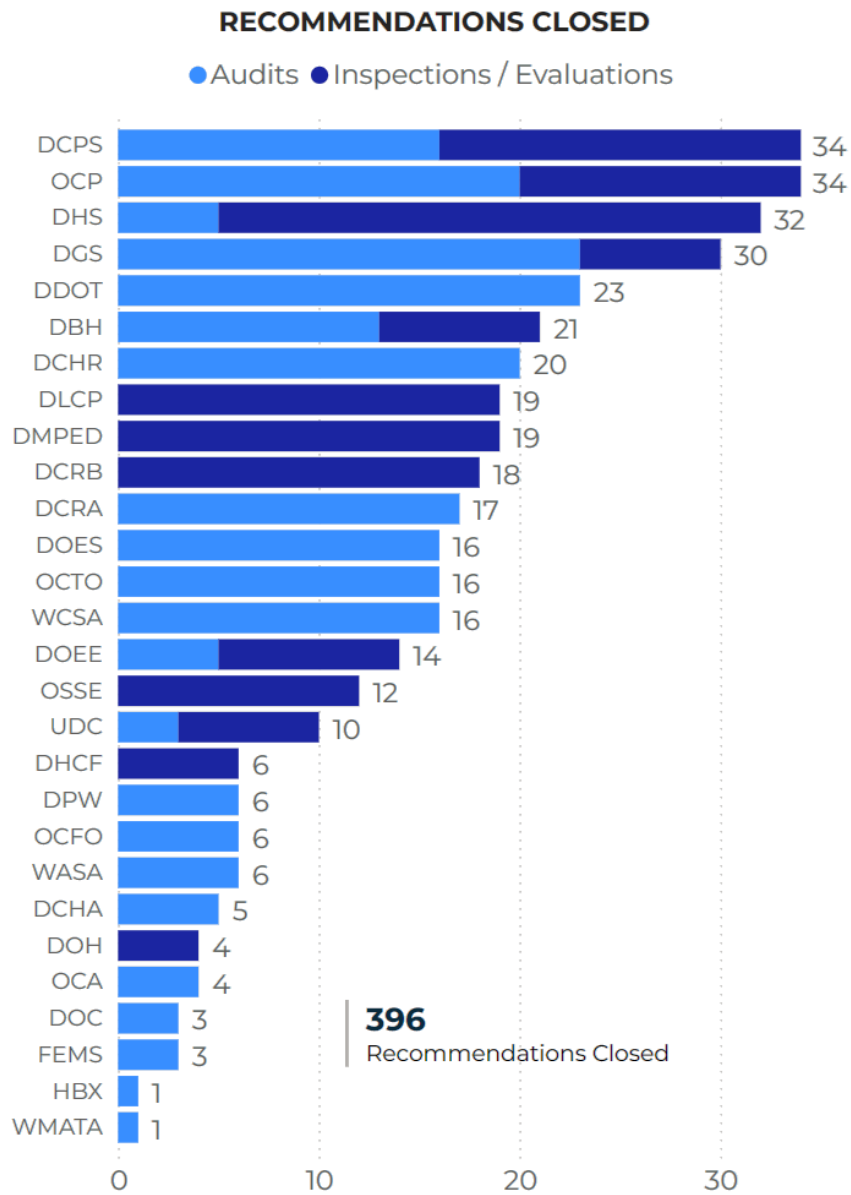
The OIG reports the statuses of recommendations through this report. We also plan to publish recommendation statuses on our website in the coming year. Additionally, we provide recommendation highlights in our annual activities report, which we publish on or before December 1 each year.

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

PROGRESS OF CORRECTIVE ACTIONS

CLOSURES

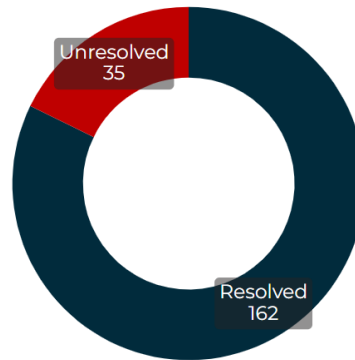
We reviewed the status of approximately 550 recommendations across 145 reports directed at 28 agencies. In sum, we closed 396 recommendations in fiscal year 2024. These figures include administrative closures. For more information, see the *Administrative Closures* section beginning at page 83.



RESOLUTIONS

Excluding administrative closures, OIG closed 197 recommendations during fiscal year 2024. Of those, 162 (82%) were considered resolved, while 35 (18%) were unresolved. Please see the preceding section *Assessment Process* for additional information on resolved and unresolved recommendations.

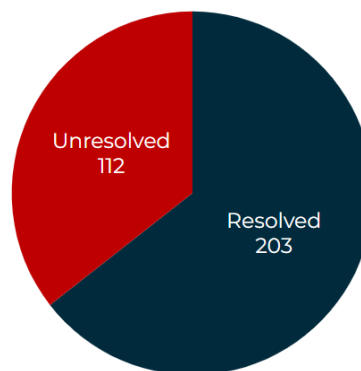
Recommendations Closed in FY2024



OPEN RECOMMENDATIONS

Our records indicate that 315 recommendations remain open. Of these, 203 recommendations are resolved and the other 112 are unresolved. We will continue to work with agencies to implement appropriate corrective actions in those cases.

Open Recommendations (as of Sept. 30, 2024)



BEHAVIORAL HEALTH, DEPARTMENT OF (DBH)

[Contracting Procedures Evaluation](#) (Issued July 8, 2021)

Finding	No.	Recommendation	Response	Status
OCP, DBH could improve written guidance, practices for the designation and role of contract administrators pre-award.	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.	No Response	Open-Unresolved
DBH did not adequately monitor vendors' performance to determine whether they are providing services as stipulated in contracts.	6	Develop and document a clear delegation of duties and responsibilities between Contract Administrators and the DBH Office of Accountability.	Agreed	Open-Resolved
	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.	Agreed	Open-Resolved
	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.	Agreed	Open-Resolved
	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.	Disagreed	Open-Unresolved
	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.	Agreed	Open-Resolved

[Opioid Crisis Response Program Evaluation](#) (Issued September 1, 2021)

Finding	No.	Recommendations	Agency Response	Recommendation Status
Improving Federal Grant Training.	1	Require DBH Directors, programmatic and fiscal employees involved in SOR grant management to attend training on the Federal Government Uniformed Administrative requirements.	Agreed	Closed-Resolved
Various DBH employees involved in SOR grant management have not adopted the SharePoint Grants Lifecycle Process Flow Operating Detail to manage the SOR grant funds and resources.	2	Establish a policy that requires staff to follow the SharePoint Grants Lifecycle Process Flow Operating Detail.	Agreed	Closed-Resolved
	3	Require all employees that work on the SOR grant to sign an acknowledgment they reviewed the policy.	Agreed	Closed-Resolved
	4	Assure that all grant management staff have access to SharePoint.	Agreed	Closed-Resolved
DBH fiscal monitors and programmatic staff lack effective internal and external communication in managing the SOR Grant.	5	Require SOR grant fiscal monitors and programmatic staff to follow the SharePoint Grants Lifecycle Process Flow Operating Detail's internal and external communication guidance.	Agreed	Closed-Resolved
	6	Facilitate monthly meetings between SOR fiscal monitors and programmatic staff to discuss grant management activities.	Agreed	Closed-Resolved
	7	Explore the feasibility of establishing a grant management system.	Agreed	Closed-Resolved
HAHSTA Opioid Prevention Division vacancies negatively impact the naloxone distribution program.	8	Prioritize filling the vacancies in the HAHSTA Opioid Prevention Division.	Disagreed	Closed-Resolved

Finding	No.	Recommendations	Agency Response	Recommendation Status
Pharmacies participating in the Naloxone Pharmacy Pilot Program do not have access to REDCap and are not submitting monthly reports to DC Health.	9	Facilitate meetings with the Health Regulation and Licensing Administration to discuss ways to improve external reporting issues.	Agreed	Closed-Resolved
	10	Convene meetings with pharmacies participating in the Naloxone program to discuss ways to improve the submission of monthly reports.	Agreed	Closed-Resolved

CHIEF FINANCIAL OFFICER, OFFICE OF (OCFO)

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

Finding	No.	Recommendation	Agency Response	Recommendation Status
Loan Receivables: Significant deficiency in internal control over financial reporting.	1	We recommend that management strengthen its policies and procedures related to reviewing all necessary adjustments related to the year-end financial closing process.	Agree	Open-Resolved

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

Finding	No.	Recommendation	Agency Response	Recommendation Status
Ineffective Controls over Purchase Card Transactions	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.	Agree	Open-Resolved
	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.	Agree	Open-Resolved
	3	The DIFS P-Card expense report approval flow process should be updated to include the accounting officers and/or controllers.	Agree	Open-Resolved
	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.	Agree	Open-Resolved

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

Finding	No.	Recommendation	Agency Response	Recommendation Status
Lack of audit evidence for reviews of other revenues	1	Maintain files and records in an orderly manner for easy access to the data thereby simplifying the data retrieval / audit process.	Agree	Open-Resolved
	2	Review the internal control environment / processes surrounding receipt of other revenues to ensure proper management review of other revenue receipts and the appropriate classification takes place, and that adequate evidence of such a review is maintained and available for audit.	Agree	Open-Resolved
IT access controls and segregation of duties conflicts	3	Conduct a review of DIFS employee accounts to identify and remediate SoD conflicts.	Agree	Open-Resolved
	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.	Agree	Open-Resolved

[Evaluation of the District of Columbia Government's Management and Valuation of Commercial Real Property Assessments](#) (Issued Nov, 30, 2022)

Finding	No.	Recommendation	Agency Response	Recommendation Status
RPAD did not have formal policies and procedures or a plan in place for periodically inspecting commercial properties to verify property characteristics were complete and accurate in accordance with standards and leading practices.	1	Develop a plan for periodically inspecting properties so there is reasonable assurance that property characteristics data are up to date.	Agree	Open-Resolved
RPAD did not update their acceptance codes as recommended in 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).	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.	Disagree	Open-Unresolved
Commercial income and expense information is not available to RPAD in a timely manner to provide relevant information in the assessment process.	3	RPAD should not use code 07 unless there is convincing documentation that the sale was "speculative."	Disagree	Open-Unresolved
	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.	Agree	Open-Resolved

Finding	No.	Recommendation	Agency Response	Recommendation Status
Ratio Studies prepared by RPAD were not properly conducted and were not included as a part of the valuation process, which may have led to appraised values significantly below market value.	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.	Agree	Open-Unresolved
Certain property strata types were appraised less uniformly than standards recommend.	6	Conduct a thorough review of data quality, valuation practices, and valuation models in the identified strata.	Agree in Part	Open-Unresolved
No formal procedures to govern practices regarding valuing air rights.	7	Adopt procedures for valuing air rights and add them to the ARM and/or Employee Handbook.	Agree	Open-Resolved
RPAD only included one year's worth of sales in its valuations and sales ratio studies, therefore, it did not have sufficient numbers of sales of commercial properties included in each property type grouping strata to provide the most accurate valuation.	8	Use at least 3 years and preferably 5 years of commercial property sales in valuation and sales ratio studies.	Disagree	Open-Unresolved

Finding	No.	Recommendation	Agency Response	Recommendation Status
RPAD did not report ratio study statistics based on assessed values at the time of sale resulting in a potential distorted view of the assessment performance.	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.	Disagree	Open-Unresolved
RPAD did not compute nor report ratio statistics by property type and market area in order to ensure reliable statistics to measure appraisal performance.	10	Transition to computing and reporting ratio statistics by property type and market area.	Agree in Part	Open-Unresolved
RPAD did not use standards-based trimming rules while performing ratio studies to appropriately exclude outliers of property sales or transfer data.	11	Adopt a standard-accepted trimming rule while performing ratio studies in accordance with Appendix B of the IAAO Standard on Ratio Studies.	Disagree	Open-Unresolved
Improvements can be made in the ratio studies by reporting confidence limits on important statistics regarding the appraisals.	12	Compute and, when appropriate, publish confidence intervals for important statistics.	Agree	Open-Resolved
	13	Compute and, when appropriate, publish PRBs.	Disagree	Open-Unresolved
	14	Produce statistical graphics to facilitate quick comprehension of patterns not immediately observable from numeric tables.	Agree	Open-Resolved

Finding	No.	Recommendation	Agency Response	Recommendation Status
RPTA did not produce a mass appraisal report based on ARM in accordance with standards to provide more public access to the creditability of the assessments.	15	Produce a USPAP-compliant mass appraisal report based on the ARM.	Agree	Open-Resolved
While improvements have been made to defend against appeals, further legislative changes would improve how RPTA handles assessments under appeal.	16	Continue to improve how RPTA defends assessments under appeal.	Agree	Open-Resolved
A Human Resource Business Partner was not supporting organizational structure, workload statistics, performance measures, compensation requirements, staffing levels, training, qualifications, and staff development OTR functions.	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.	Disagree	Open-Unresolved
	18	Adopt measures to link operational activities to its organizational strategic plan and mission.	Disagree	Open-Unresolved

Finding	No.	Recommendation	Agency Response	Recommendation Status
Monetary awards were not used to recognize Commercial Appraiser performance or workplace contributions. The monetary award component of the OCFO's Incentive and Performance Recognition Awards Program was suspended during the pandemic.	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	Disagree	Open-Unresolved
RPAD did not effectively track or monitor the implementation status of recommendations from prior reports relating to D.C. Code § 47-821. RPAD also did not proactively update documentation of recommendations to reflect the current status of implementation of corrective action	20	RPAD should develop formal policies and procedures to assign responsibility for tracking and monitoring the implementation status for recommendations.	Agree	Open-Resolved
RPTA has not developed quality assurance procedures to assist in improving its commercial property assessments.	21	We recommend that RPTA establish an Office of Quality Assurance, Best Practices, and Innovation	Disagree	Open-Unresolved

Finding	No.	Recommendation	Agency Response	Recommendation Status
RPAD did not monitor performance against key performance measures on a regular basis to determine whether they were meeting performance indicators.	22	RPAD monitor and retain documentation to support their progress against key performance indicators.	Agree	Open-Resolved
RPTA did not have a structured staff development and training program for its staff.	23	We recommend that RPTA develop a structured staff development and training program that is based on the following: <ul style="list-style-type: none"> • An organizational analysis; and • A job analysis of KSA for each function. 	Agree in Part	Open-Unresolved
We noted that RPAD did not have a system or plan in place to track certification or continuing education requirements. Furthermore, RPAD did not actively monitor staff qualifications.	24	We recommend that RPAD implement the following: <ul style="list-style-type: none"> • An annual review of the staff qualifications be performed in accordance with IAAO standards. • A training program be developed to ensure all staff are appropriately trained, qualified, and certified. 	Agree	Open-Resolved
External compensation expertise was not considered when Commercial Appraiser compensation was benchmarked against market data.	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.	Disagree	Open-Unresolved
Commercial appraiser certification and equivalent work experience hiring policies were unclear.	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.	Disagree	Open-Unresolved
	27	We also recommend the OCFO provide the revised job descriptions to commercial appraisers, as required by the Master Agreement noted in the Criteria.	Agree	Open-Resolved

Finding	No.	Recommendation	Agency Response	Recommendation Status
The 2017 evaluation noted that that RPTA did not have written succession and contingency plans for the key roles of Director and Chief Appraiser.	28	We recommend that RPTA design, document, and implement effective succession and contingency plans.	Agree in Part	Open-Unresolved
	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	Disagree	Open-Unresolved
	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.	Agree	Open-Resolved
Chief Appraiser and Supervisory Appraiser feedback was not used to improve hiring practices	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.	Disagree	Open-Unresolved
Recently hired employee feedback was not used to improve onboarding practices	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.	Disagree	Open-Unresolved
Human Resource Business Partner support of OTR hiring practices needs improvement.	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.	Disagree	Open-Unresolved

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

Finding	No.	Recommendations	Agency Response	Recommendation Status
The District Could Benefit From a Comprehensive Cost-Benefit Analysis of the Tax Abatement Program	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.	Disagreed	Open-Unresolved
	2	Develop or adopt a methodology such as OMB Circular No. A-94 Revised to conduct prospective analyses, including developing a discount rate policy.	Disagreed	Open-Unresolved
	3	Develop or adopt a methodology such as OMB Circular No. A-94 Revised to conduct prospective analyses, including performing a sensitivity analysis.	Disagreed	Open-Unresolved
	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.	Disagreed	Open-Unresolved
	5	Develop procedures to conduct periodic formal training for analysts responsible for performing TAFE.	Disagreed	Open-Unresolved
	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.	Disagreed	Open-Unresolved
	7	Develop procedures to ensure the fiscal needs of the beneficiary are calculated, documented, maintained, and reported consistently.	Disagreed	Open-Unresolved
	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.	Disagreed	Open-Unresolved
	9	Develop procedures for reviewing and validating the TAFE and all information and assumptions to ensure conclusions are consistent with an objective set of criteria.	Agreed in Part	Closed-Resolved
	10	Develop procedures to monitor tax abatement compliance with the annual certification requirements set forth in DC Code § 47-4702(a).	Agreed	Closed-Resolved
	11	Develop procedures to enforce the requirements set forth in DC Code § 47-4702(b) by terminating the abatement for failure to certify the use of a property annually.	Agreed	Closed-Resolved
	12	Develop a plan to establish and assign personnel responsibilities and authority to effectively coordinate and share TAFE supporting information within OCFO and with other District agencies that monitor community benefits, including DHCD and DOES.	Agreed	Closed-Resolved

CHIEF TECHNOLOGY OFFICER, OFFICE OF THE (OCTO)

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

Finding	No.	Recommendation	Agency Response	Recommendation Status
OCTO should have in place a process to identify, prioritize, remediate, and track the status of vulnerabilities.	1	Develop and implement a process to track, prioritize, and remediate vulnerabilities.	Agree	Open-Resolved
	2	Obtain a listing of the vulnerabilities that were identified by other District agencies to ensure risks are mitigated timely.	Agree	Open-Resolved

[*Internal Controls for Pipeline Contract Management Need Improvement*](#) (Issued January 9, 2020)

Finding	No.	Recommendations	Agency Response	Recommendation Status
OCTO Did Not Design Effective Internal Controls to Assure Accurate and Complete Resource Screening	1	Develop procedures to ensure subcontractor vendors maintain accurate and complete candidates' resumes.	Agreed	Closed-Resolved, Alternate Implementation
	2	Develop procedures to ensure resumes the subcontractor vendors submit to the Prime Contractor are accurate and complete.	Agreed	Closed-Resolved, Alternate Implementation
	3	Design additional controls to ensure the Prime Contractor excludes candidates from consideration whose resumes do not match information they provide upon further screening.	Agreed in Part	Closed-Resolved
	4	Develop procedures to ensure candidate screenings are done in accordance with contract requirements for resource extensions.	Agreed	Closed-Resolved, Alternate Implementation
	5	Develop internal controls to ensure background checks are accurate and complete prior to engaging a resource.	Agreed	Closed-Resolved, Alternate Implementation
	6	Obtain full access to vendor management system to ensure underlying documentation for background check reports is maintained.	Disagreed	Closed-Unresolved

Finding	No.	Recommendations	Agency Response	Recommendation Status
OCTO Did Not Adequately Design Internal Controls to Minimize Risk of Billing Errors	7	Reconcile hours approved to the Prime Contractor's aggregated billed hours and recoup overpayments, if any.	Agreed	Closed-Resolved, Alternate Implementation
	8	Enhance controls to ensure District program managers verify the monthly hours the Prime Contractor bills agree with the weekly hours approved.	Agreed	Closed-Resolved, Alternate Implementation
	9	Develop procedures to ensure District program managers consistently track and maintain time and attendance records.	Agreed	Closed-Resolved, Alternate Implementation
	10	Develop procedures to enforce timesheet submission and approval requirements in the contract and SOP.	Agreed	Closed-Resolved
	11	Compare billed hourly rates to the contract price schedule and recoup excess payments, if any.	Agreed	Closed-Resolved, Alternate Implementation
	12	Develop procedures to ensure the Prime Contractor provides IT services at or below the hourly not-to-exceed rates found in the contract.	Agreed	Closed-Resolved, Alternate Implementation
	13	Update the SOP to clarify the process for obtaining OCTO's approval to adjust job categories and not-to-exceed rates.	Not Longer Applicable	Closed-Resolved, Alternate Implementation
	14	Revise the SOP to include language about resources' responsibilities to safeguard the District's IT systems and equipment when teleworking.	Agreed for OCTO	Closed-Resolved, Alternate Implementation

Note: The OIG followed up on this report's recommendations in its [FY 2021 OIG Recommendation Follow-up Report](#) issued on September 30, 2021.

Management Recommendations for Fiscal Year 2018 (Issued February 6, 2019)

Finding	No.	Recommendation	Agency Response	Recommendation Status
Implement a Risk Management Framework to Comply with National Institute of Standards and Technology (NIST) Publication 800-37	3	We recommend OCTO implements a Risk Management framework that complies with NIST 800-37.	Agree	Open-Resolved

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

Finding	No.	Recommendations	Agency Response	Recommendation Status
OCTO Could Not Demonstrate that the District Received Intended Benefits of Capital ITTS Acquisitions	1	Develop and maintain a standard Information Technology project management approach.	Agreed	Open-Resolved
	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.	Agreed	Open-Resolved
	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.	Agreed	Open-Resolved
	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.	Agreed	Open-Resolved
OCTO Did Not Provide Adequate Oversight When Approving All ITTS Purchases	5	Periodically review and update Information Technology and Telecommunication System commodity codes used in PASS to ensure the list is accurate, current, and complete.	Agreed	Open-Resolved
	6	Coordinate with the Office of Contracting and Procurement to train District agencies about D.C. Code § 1-1403 requirements.	Agreed	Open-Resolved
	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.	Agreed	Open-Resolved

Finding	No.	Recommendations	Agency Response	Recommendation Status
OCTO Did Not Review and Approve ITTS Budgets for District Government Agencies	8	Assign resources to draft regulations under DC Code § 1-1403(1).	Agreed	Open-Resolved, Alternate Implementation
	9	Develop and implement policies and procedures upon drafting regulations under D.C. Code § 1-1403(3).	Agreed	Open-Resolved, Alternate Implementation
	10	Recommend that the Information Technology Investment Review Board allow OCTO to review and approve project budgets before including them in the Capital Improvements Plan.	Agreed	Closed-Resolved
	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.	Agreed	Open-Resolved
	12	Update the PASS system business logic to include all applicable agencies.	Agreed	Open-Resolved

Actions Needed to Strengthen the District's External Cybersecurity Preparedness (Issued September 29, 2017)

Finding	Recommendations	Agency Response	Recommendation Status
The OIG Audited and Reported on the Effectiveness of OCTO's: Cybersecurity Management Plan; Regulations to Manage IT Systems; Data Center Maintenance and Oversight; Standard Operating Procedures; Enforcement of Published Cybersecurity Policy Directives; and Cybersecurity Risk Prevention, Detection, and Response Activities	The OIG made nine recommendations to help OCTO improve its cybersecurity preparedness. Note: Due to the vulnerabilities identified in the report, the OIG elected to withhold the comprehensive report from public disclosure in accordance with D.C. Code § 2-534 (a) (10).	Agreed	Open-Resolved
		Agreed	Closed-Resolved
		Agreed	Closed-Resolved, Alternate Implementation
		Agreed	Open-Resolved
		Agreed	Closed-Resolved
		Agreed	Closed-Resolved
		Agreed	Closed-Resolved
		Agreed	Closed-Resolved
		Agreed	Closed-Resolved

Note: The OIG followed up on this report's recommendations in its [Audit of Prior Year Recommendations](#) issued on April 15, 2019; in its [Audit of Prior Year Recommendations](#) issued on July 17, 2020; and in its [FY 2021 OIG Recommendation Follow-up Report](#) issued on September 30, 2021.

CITY ADMINISTRATOR, OFFICE OF (OCA)

Agencies' Fund Reprogramming Practices Audit (Issued November 6, 2018)

Finding	No.	Recommendations	Agency Response	Recommendation Status
Opportunities Exist to Improve the District's Process to Track Fund Reprogramming Activities	1	Establish and standardize [a] mechanism for agencies to track and maintain operational and program information needed to support fund reprogramming requests.	Agreed	Closed-Resolved
	2	Conduct periodic reviews of reprogramming transactions to ensure statements included in the reprogramming requests are accurate.	Agreed	Closed-Resolved
	3	Require agencies to explain why the reprogramming is unforeseen and why the reprogramming was not included in the budget planning process.	Agreed	Closed-Resolved
	4	Establish a communication protocol to inform agencies of plans to cut funds previously appropriated to the agencies.	Agreed	Closed-Resolved
	6	Establish a timeline for the parties involved in the approval process.	Agreed	Open-Resolved

Note: The OIG followed up on this report's recommendations in its [Audit of Prior Year Recommendations](#) issued on July 17, 2020; and in its [FY 2021 OIG Recommendation Follow-up Report](#) issued on September 30, 2021.

CONSUMER AND REGULATORY AFFAIRS, DEPARTMENT OF (DCRA)

Evaluation of the Internal Control Environment as of August 31, 2019 (Issued December 10, 2019)

Finding	No.	Recommendations	Agency Response	Recommendation Status
Evaluation of the Internal Control Environment as of August 31, 2019	1	Identify and adopt an internal control framework to be used throughout the agency.	Agreed	Closed-Resolved
	2	Establish a process for engaging stakeholders, performing and documenting a strategic planning process to develop a long- term strategic plan.	Agreed	Closed-Resolved
	3	Conduct periodic self-assessment of the organization’s strengths, weaknesses, opportunities, and threats.	Agreed	Closed-Resolved
	4	Develop a strategic plan to provide details about DCRA’s mission, vision, goals, objectives, and alternative courses.	Agreed	Closed-Resolved
	5	When developing the strategic plan, establish long-term goals that extend beyond the 1-year budget cycle.	Agreed	Closed-Resolved
	6	Develop policies and procedures manual to ensure authorities and responsibilities are clearly established.	Agreed	Closed-Resolved
	7	Develop and distribute policies and SOPs for all DCRA business processes.	Agreed	Closed-Resolved
	8	Using the District of Columbia’s Code of Conduct, develop additional ethical guidelines specific to DCRA’s mission.	Agreed	Closed-Resolved
	9	Examine current employee workload to establish performance targets that are clear and measurable.	Agreed	Closed-Resolved
	10	Develop procedures to ensure each function has adequate performance measures in place to assist management in determining if it is adequately resourced and equipped.	Agreed	Closed-Resolved
	11	Monitor and discuss performance with staff and hold them accountable with appropriate rewards and consequences.	Agreed	Closed-Resolved
	12	Develop onboarding, succession, and contingency plans to respond to sudden and long-term personnel changes.	Agreed	Closed-Resolved

Finding	No.	Recommendations	Agency Response	Recommendation Status
Risk Assessment	13	Conduct and document an agency-wide risk assessment.	Agreed	Closed-Resolved
	14	Consider and implement risk assessment results in the development of the agency's strategic plan and internal control design.	Agreed	Closed-Resolved
	15	Include risk assessment results when revising and developing SOPs.	Agreed	Closed-Resolved
	16	Include fraud risk as part of DCRA's comprehensive risk assessment.	Agreed	Closed-Resolved
	17	Include other risks as part of DCRA's comprehensive risk assessment. For those risks that DCRA can control, it must decide whether to accept the risks or mitigate them through enhanced internal controls.	Agreed	Closed-Resolved

CONTRACTING AND PROCUREMENT, OFFICE OF (OCP)

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

Finding	No.	Recommendation	Agency Response	Recommendation Status
Controls over emergency and sole source procurements are not operating effectively	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.	Agree	Open-Resolved
	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.	Agree	Open-Resolved
Receipt and acceptance controls over emergency procurement purchase card transactions are not operating effectively	16	Maintain supporting documentation for the receipt of P-Card transactions and for all acquisitions. Buying activities should follow the guidance set forth in the Purchase Card Program Policy & Procedures Manual. At a minimum, the substance of the receipt should identify the receiving party, the date, what was received, and it should be linked to the subject procurement.	Agree	Closed-Resolved
	17	Update the Purchase Card Program Policy & Procedures Manual to include guidance on the management of emergency P-Card transactions, as presently, there is no specific section which provides directives on how to manage these transactions.	Agree	Closed-Resolved
	18	Ensure District personnel charged with receiving deliveries indicate their name, title, organization, and the date of the receipt of goods and/or services. Electronic signature or manual signatures can be used, but they must be legible for the purposes of establishing accountability and preventing improper payments. Furthermore, if manual signatures are to be used, management of the buying activity should maintain a listing of authorized officials and copies of their signatures and initials.	Agree	Closed-Resolved
	19	Maintain all applicable documentation supporting the procurement of and payment for goods and services procured using emergency procurement processes.	Agree	Closed-Resolved
Payments to vendors not in compliance with the Quick Payment Act	20	Implement controls to ensure that proper invoices are paid on a timely basis.	Agree	Closed-Resolved
	21	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.	Agree	Closed-Resolved
Controls over sole source procurements are not operating effectively	24	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	Agree	Open-Resolved

OCP Did Not Implement Internal Controls Over Warehouse Operations as the District Emergency Response Plan Required (Issued April 5, 2023)

Finding	No.	Recommendations	Agency Response	Recommendation Status
OCP Did Not Establish Effective Internal Control Over Warehouse Operations	1	Provide training and management supervision to ensure warehouse staff follow: the District Response Plan, FEMA Policies, and OCP's Inventory Management Policies & Procedures and OCP's PPE and Safe Workplace Materials Receiving Process.	Agreed	Closed-Resolved
	2	Follow OCP's Inventory Management Policies & Procedures and OCP's PPE and Safe Workplace Materials Receiving Process to account for the receipt, acceptance, and certification of the use of \$424.8 million worth of supplies and equipment as FEMA required.	Agreed in Part	Closed-Resolved
	3	Update OCP's PPE and Safe Workplace Materials Receiving Process to require receiving reports consistent with the District Quick Payment Act implementing regulations at 1 DCMR § 1706.2.	Agreed	Closed-Resolved
	4	Track and maintain a complete and accurate listing of ventilators for reconciling physical inventories with property records and inventory databases as 27 DCMR § 902.3(c) requires.	Agreed	Closed-Resolved
	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.	Agreed in Part	Open-Resolved
	6	Develop and implement a plan to evaluate risk when making advanced payments to new vendors (when permitted), which will mitigate the risk of nonperformance.	Agreed	Open-Resolved
	7	Develop and implement a plan to account for the delivery status of all supplies and equipment prepaid by the District to vendors, including the 10 PPE transactions valued at \$23.6 million, to ensure the District received the procured supplies and equipment.	Disagreed	Open-Unresolved
	8	Develop and implement a plan to provide training and management supervision to ensure the PPE specialists follow the PPE and Safe Workplace Materials Receiving Process as designed.	Agreed	Closed-Resolved
	9	Follow the PPE and Safe Workplace Materials Receiving Process to ensure supplies and equipment received were free from error, defects, or counterfeit and conformed with the quality specifications stipulated in the contracts.	Agreed in Part	Closed-Resolved
	10	Seek reimbursement for the 615,000 counterfeit masks valued at \$2.1 million and nonconforming supplies and equipment identified as part of Recommendation 9.	Agreed in Part	Closed-Unresolved Overtaken by Events
	11	Identify deliveries that were redirected to District agencies to ensure items were received, inspected, and added to inventory, and any excess inventory was returned to OCP warehouses for use by all District agencies.	Agreed in Part	Closed-Resolved
	12	Develop and implement a plan to provide training and management supervision to ensure that warehouse personnel obtain signatures when supplies and equipment are delivered to or picked up	Agreed	Closed-Resolved

Finding	No.	Recommendations	Agency Response	Recommendation Status
		by an agency representative, as OCP's Inventory Management Policies & Procedures required.		
	13	Follow OCP's Inventory Management Policies & Procedures to obtain required signatures for supplies and equipment delivered to or picked up by an agency representative, including the 31 items for which OCP did not obtain signatures.	Agreed in Part	Closed-Resolved
	14	Develop and implement a plan to provide training and management supervision to ensure that warehouse personnel scan the supplies and equipment to the BarCloud inventory management system after validating receipt for adherence to contract terms, conditions, and shipping documents, as OCP's Inventory Management Policies & Procedures required.	Agreed	Closed-Resolved

[Contracting Procedures Evaluation](#) (Issued July 8, 2021)

Finding	No.	Recommendations	Agency Response	Recommendation Status
OCP executed contract documents containing flawed and/or missing information.	1	Request a review of all active DBH contracts to identify and correct any material errors.	Agreed	Open-Resolved
	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.	Disagreed	Open-Unresolved
OCP, DBH could improve written guidance, practices for the designation and role of contract administrators pre-award.	3	Issue clarifying guidance regarding the designation of CAs in executed contracts and the use of "TBD" language.	Agreed	Open-Resolved
	4	Take appropriate steps to reiterate to COs requirements regarding the drafting, issuance, execution, and maintenance of CA appointment letters.	Agreed	Open-Resolved
OCP resolved vendor disputes, payment issues inconsistently.	11	Document and disseminate the factors COs shall consider when reviewing vendor dispute claims to provide consistency and impartiality to the decision-making process.	Agreed	Open-Resolved
	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.	Agreed	Open-Resolved

CORRECTIONS, DEPARTMENT OF (DOC)

DOC's Current Procedures for Receiving, Investigating, and Resolving Use of Force Incidents Are Not Operating Effectively (Issued July 26, 2021)

Finding	No.	Recommendations	Agency Response	Recommendation Status
DOC Did Not Effectively Identify and Address Noncompliance with Its Use of Force Requirements	1	Establish key performance indicators to measure the effectiveness and efficiency of the facility security, housing unit supervision, and correctional surveillance center activities.	Agreed	Closed-Resolved
	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.	Agreed	Open-Resolved
	3	Establish requirements for how to obtain and document inmates' accounts as part of the administrative review process described in Appendix D [of the report].	Agreed	Open-Resolved
	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.	Agreed	Open-Resolved
	5	Develop procedures to monitor the quality and timeliness of supervisory review of all incidents.	Agreed	Closed-Resolved
	6	Identify the agency's operations and reporting information needs and develop system requirement specifications.	Agreed	Open-Resolved
	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.	Agreed	Open-Resolved
	8	Develop procedures to ensure the FUIO is present at the cell door prior to opening and closing the cell doors.	Agreed	Open-Resolved
	9	Establish procedures to revoke user access to the incident tracking database upon IT personnel receiving notification of changes to employee status.	Agreed	Closed-Resolved
	10	Develop procedures to monitor employee compliance with training requirements on a periodic basis.	Agreed	Open-Resolved
	11	Develop a plan to replace nonfunctional video surveillance cameras.	Agreed	Open-Resolved

ECONOMIC DEVELOPMENT, DEPUTY MAYOR FOR (DMPED)

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

Finding	No.	Recommendations	Agency Response	Recommendation Status
Deficient practices leave grant funds susceptible to fraud, waste, and mismanagement.	1	The Directors of DSLBD and DMPED 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.	Agreed	Open-Resolved
	2	Develop controls that help to detect ineligible grant awards and reimbursements.	Agreed	Open-Resolved
A conflicts of interest (COI) policy should be implemented.	3	The Directors of DMPED and DSLBD consult BEGA for COI definition, implementation, and enforcement guidance specific to the issues and circumstances of grant administration.	Agreed	Open-Resolved
	4	Implement agency policy and procedures for disclosing, preventing, and addressing COIs for each grant administered.	Agreed	Open-Resolved
	5	Update grant applications to require the disclosure of potential COIs by applicants.	Agreed	Open-Resolved
Ensuring equity in grant-making and awarding processes may be an overlooked practice.	6	The Director of DMPED should update and implement agency policy to establish procedures for ensuring equity in grantmaking and awarding processes.	Agreed	Open-Resolved
	7	Finalize and implement agency policy to establish procedures for ensuring equity in grantmaking and awarding processes.	Agreed	Open-Resolved
	8	The Directors of DMPED and DSLBD develop a systematic method for collecting, using, and sharing grant program, applicant, and award data.	Agreed	Open-Resolved

EMPLOYMENT SERVICES, DEPARTMENT OF (DOES)

[DOES Can Improve Tracking and Reporting for Project Empowerment Program Performance Outcomes](#) (Issued July 23, 2020)

Finding	No.	Recommendations	Agency Response	Recommendation Status
DOES Did Not Always Track and Accurately Report Participants' Performance Outcomes	1	Establish periodic monitoring protocols to ensure program information is complete and accurate.	Agreed	Closed-Resolved
	2	Develop additional procedures to establish staff responsibilities for collecting and maintaining complete and accurate information.	Agreed	Closed-Resolved
	3	Develop procedures to conduct periodic training on SOP requirements.	Agreed	Closed-Resolved
	4	Establish procedures to ensure case notes are entered in the VOS system within 24 hours.	Agreed	Closed-Resolved, Alternate Implementation
	5	Develop a plan to close-out inactive program participants in the VOS system.	Agreed	Closed-Resolved
	6	Establish procedures to collect and maintain the statutorily required performance data.	Agreed	Closed-Resolved
	7	Develop procedures to ensure quarterly reports are accurate, complete, current, and published timely.	Agreed	Closed-Resolved
DOES Helped Participants Obtain Unsubsidized Employment but Missed Its Overall Performance Target	8	Establish performance metrics to measure the effectiveness of job-readiness training.	Agreed	Closed-Resolved
	9	Develop a plan to achieve or revise performance targets for participant placements in subsidized employment.	Disagreed	Closed-Unresolved
	10	Formalize the process for following up with participants into an SOP.	Agreed	Closed-Resolved
	11	Develop procedures to ensure the Project Empowerment Program maintains adequate supporting documentation in the VOS system.	Agreed	Closed-Resolved
	12	<u>Formalize</u> the participant dropout process into an SOP.	Agreed	Closed-Resolved
	13	Develop procedures to enforce the worksite placement extension criteria.	Disagreed	Closed-Unresolved
	14	Establish a plan to monitor the program transitioning process for eligible participants to professional development services.	Agreed	Closed-Resolved

Note: The OIG followed up on the above report's recommendations in its [FY 2021 OIG Recommendation Follow-up Report](#) issued on September 30, 2021.

DOES Struggled to Handle Surge in Unemployment Insurance Claims During April 2020 through September 30, 2021 (Issued April 6, 2023)

Finding	No.	Recommendations	Agency Response	Recommendation Status
DOES Was Not Always Responsive in Processing Unemployment Insurance Claims	1	Develop and implement a procedure to provide adequate daily supervision to ensure staff investigate all monetary ineligible claims, including the aforementioned 37 UI claims, to confirm wage reporting accuracy as the SOPs require.	Disagreed	Open-Unresolved
	2	Develop a plan to automate workflows in the case management system to process error-free UI claims within 21 days of filing as the SOPs require.	Disagreed	Open-Unresolved
	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.	Disagreed	Open-Unresolved
	4	Develop and implement a procedure to provide daily supervision to ensure claims examiners conduct and document factfinding activities for assigned UI claims, including the aforementioned 28 UI claims as the SOPs require.	Disagreed	Open-Unresolved
	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.	Disagreed	Open-Unresolved
	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.	Disagreed	Open-Unresolved
	7	Ensure staff consistently process appeals and enter issue resolve codes to the case MIS as the SOPs require.	Disagreed	Open-Unresolved
	8	Develop a plan to recoup unreversed overpayments, including the \$52,338.	Disagreed	Open-Unresolved

Finding	No.	Recommendations	Agency Response	Recommendation Status
DOES Did Not Consistently Use Its Case Management Information Systems to Track and Monitor UI Claims Processing Status	9	Develop and implement a procedure to ensure the case MIS has adequate reporting capability to assist management in tracking and monitoring UI claims processing status.	Agreed	Closed-Resolved
	10	Develop and implement procedures to track and analyze technical infrastructure issues.	Disagreed	Open-Unresolved
	11	Develop and implement procedures to ensure all case notes and documentation are maintained in the case MIS.	Agreed	Closed-Resolved
	12	Develop and implement procedures to assess the performance of Tiers 2 and 3 support and identify any improper billings.	Disagreed	Open-Unresolved
	13	Develop and implement procedures to collect timesheets and independently validate the accuracy and completeness of the vendor invoices valued at \$34.6 million.	Disagreed	Open-Unresolved
	14	Develop a plan to recoup unauthorized administrative fees, including the \$231,716.20 in credit card processing fees.	Disagreed	Open-Unresolved

ENERGY AND THE ENVIRONMENT, DEPARTMENT OF (DOEE)

[The District has Made Progress Restoring the Anacostia River](#) (Issued September 18, 2020)

Finding	No.	Recommendations	Agency Response	Recommendation Status
The District Has Made Progress Toward Restoring the Anacostia River, but Will Unlikely Meet its Goal as Planned.	1	Develop an alternative plan to address combined sewer overflows not captured by the Anacostia River tunnels, so that untreated sewage does not constitute a hazard for swimmers.	Agreed	Closed-Resolved
	2	Develop procedures to track suitability for contact recreation and advise the public when and where the Anacostia River is safe to swim.	Agreed	Open-Resolved
	4	Adopt a management strategy to implement the remediation plan that addresses the riverbed sediment pollutants.	Agreed	Closed-Resolved
	5	Establish specific performance goals for planting trees, installing green roofs, and retrofitting impervious surfaces needed to restore the Anacostia River to a fishable and swimmable state by 2032.	Disagreed	Closed-Unresolved
	6	Develop a plan or adopt the 2008 Plan to serve as a guide to achieve the goal of a fishable and swimmable Anacostia River by 2032 or a revised estimated milestone date.	Agreed	Closed-Resolved
	7	Develop and implement an environmental management system to adaptively manage progress and track Anacostia River restoration achievements.	Disagreed	Closed-Unresolved
	8	Collectively report all activities to restore the Anacostia River to a fishable and swimmable state, at least annually.	Agreed	Closed-Resolved

Note: The OIG followed up on this report's recommendations in its [FY 2021 OIG Recommendation Follow-up Report](#) issued on September 30, 2021.

FIRE AND EMERGENCY MEDICAL SERVICES (FEMS)

[*District Response Times to Basic Life Support Calls Have Improved, But Contract Award and Administration Deficiencies Need to be Addressed*](#) (Issued July 10, 2018)

Finding	No.	Recommendations	Agency Response	Recommendation Status
District Response Times to BLS Calls Have Improved, but Contract Award and Administration Deficiencies Need to be Addressed	1	When making a decision on whether to exercise a contract option year moving forward, renegotiate or re-compete the contract to obtain competition from more than one qualified vendor in an effort to ensure a fair and reasonable price.	Disagreed	Closed-Unresolved, Overtaken by Events
	2	Implement controls to ensure the accuracy of documentation and analysis of the D&F prior to providing to internal and external decision makers.	Disagreed	Closed-Unresolved
	3	Improve management oversight of the contract requirements phase of solicitations.	Disagreed	Closed-Unresolved
	4	Automate the data analysis process necessary to assess and deduct penalties for missed performance targets in a timely manner.	Agreed	Open-Resolved
	6	Retroactively verify all invoices to date and recoup any payments from the contractor for ambulance hours spent out-of-service for lack of equipment or personnel, or for mechanical failures, maintenance, or repairs.	Disagreed	Closed-Unresolved
	7	Work with the contractor to develop a mechanism to log the actual service duration for each deployed ambulance so billed charges can be verified independently.	Agreed	Closed-Resolved

Note: The OIG followed up on this report's recommendations in its [Audit of Prior Year Recommendations](#) issued on April 15, 2019; in its [Audit of Prior Year Recommendations](#) issued on July 17, 2020; and in its [FY 2021 OIG Recommendation Follow-up Report](#) issued on September 30, 2021.

GENERAL SERVICES, DEPARTMENT OF (DGS)

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

Finding	No.	Recommendation	Agency Response	Recommendation Status
DGS should develop a plan to maintain a comprehensive inventory of District leases.	1	Develop a plan to maintain a comprehensive and reconciled listing of all leases where the District is the lessor to successfully implement the GASB Statement No. 87 accounting standard.	Agree	Open-Resolved
	2	Develop a procedure and make accounting adjustments to ensure DGS recognizes and records lease revenue based on the current measurement focus of accounting as required by GAAP.	Agree	Open-Resolved

[Oversight of Contracts for District Facilities Modernization and New Construction Projects Needs Improvement](#) (Issued May 13, 2020)

Finding	No.	Recommendations	Agency Response	Recommendation Status
DGS Did Not Effectively Procure Architecture, Engineering, and Management Services When Authorizing Facilities Modernization and New Construction Projects	1	Establish written procedures to determine if the architectural/engineering firm and the construction management company are responsible for the additional cost prior to executing contract modifications.	Partially Agreed	Closed-Resolved
	2	Establish procedures to document and justify all contract award values that differ from the vendors' proposed amount.	Agreed	Closed-Resolved
	3	Implement procedures to hold the COTR accountable for monitoring vendor performance to ensure vendors are on track to meet contract requirements.	Agreed	Closed-Resolved
	4	Determine and hold contractors responsible for errors in design and specifications, and for poor performance before approving contract modifications.	Partially Agreed	Closed-Resolved
DGS Did Not Adequately Plan Its Project Requirements Prior to Authorizing Procurement for Project Plans, Designs, and Management Services	5	Develop a mechanism to ensure project requirements are identified, market studies are conducted, independent government estimates are developed, and design drawings and specifications are developed prior to awarding sole-source contracts.	Agreed	Closed-Resolved
	6	Implement procedures to ensure that the Determination & Findings (D&F) in support of a sole source award includes detailed analysis of the determination that only one qualified vendor is available.	Agreed	Closed-Resolved
	7	Improve procedures to ensure that contractors' past performance is obtained and reviewed prior to awarding sole-source contracts.	Partially Agreed	Closed-Resolved
	8	Document the research and review conducted on other contractors with similar knowledge and experience to ensure the District receives a fair and reasonable price prior to awarding contracts.	Agreed	Closed-Resolved
	9	Establish procedures to detect cost overruns and hold contractors accountable for the original contract terms.	Agreed	Closed-Resolved
	10	Implement procedures to detect potential underbidding to avoid gradual price increases.	Agreed	Closed-Resolved
	11	Implement procedures to establish a competitive range and reject proposals outside the competitive range.	Agreed	Closed-Resolved

Finding	No.	Recommendations	Agency Response	Recommendation Status
	12	Implement procedures to ensure DGS contracting personnel follow the requirements of DC regulations and DGS CPDPM when executing letter contracts	Agreed	Closed-Resolved
	13	Improve procedures to obtain and store contract files for all contracts.	Agreed	Closed-Resolved

Note: The OIG followed up on this report's recommendations in its [FY 2021 OIG Recommendation Follow-up Report](#) issued on September 30, 2021.

[Annual West End Library and Fire Station Maintenance Fund Audit \(FY 2020\)](#) (Issued November 19, 2020)

Finding	No.	Recommendations	Agency Response	Recommendation Status
Actual Payments for Fire Station Maintenance Exceeded the Approved Budget Amount	3	Develop procedures to enforce the annual review and approval of the Maintenance Fund budget in accordance with D.C. Code § 1-325.181(a) and the PMAs for the West End Library and the Fire Station.	Agreed	Closed-Resolved
Invoices for the Fire Station Were Not Submitted, Reviewed, and Approved for Payments in a Timely Manner	4	Develop and implement policies and procedures to ensure vendor invoices are received, processed, and paid timely in accordance with the PMAs for the West End Library and the Fire Station.	Agreed	Closed-Resolved
DGS Did Not Receive Annual Statements for Fire Station Maintenance Fund Expenditures	5	Develop a plan to perform periodic and regular reconciliation of estimated and actual expenditures to ensure the Maintenance Fund exclude expenditures that are not permitted under the law.	Agreed	Closed-Resolved

Management of the District's Real Property Assets and Leasing Processes Needs Significant Improvement, Which Could Lead to Substantial Cost Savings (Issued August 17, 2017)

Finding	No.	Recommendations	Agency Response	Recommendation Status
Decisions Using Inaccurate Information Contained in the District's Real Property Inventory Could Result in Wasted Resources	2	Prepare and submit annual reports of changes in real property assets to the Council.	Agreed	Closed-Resolved
	4	Develop policies that include procedures to competitively bid contracted lease services; and requirements to provide relevant training to portfolio management staff.	Disagreed	Closed-Unresolved
	8	Consider separating the lease administration and auditing services from future tenant representation contracts and award a separate contract with a fixed annual fee for these services.	Disagreed	Closed-Unresolved
Management of Leasing Processes Needs Improvement	13	Consult with the Office of Contracting and Procurement to determine if the leasing contracts executed without a valid PO between August 2015 and February 2016 require ratification.	Disagreed	Closed-Unresolved

Note: The OIG followed up on this report's recommendations in its [Audit of Prior Year Recommendations](#) issued on April 15, 2019; in its [Audit of Prior Year Recommendations](#) issued on July 17, 2020; and in its [FY 2021 OIG Recommendation Follow-up Report](#) issued on September 30, 2021.

HEALTH BENEFITS EXCHANGE (HBX)

[District of Columbia Health Benefit Exchange Authority \(FY2023 and FY2022\)](#) (Issued January 31, 2024)

Finding	No.	Recommendation	Agency Response	Recommendation Status
New DC Health Link Data Breach	1	We recommend that DCHBX management update configuration management policies and procedures to ensure that devices are configured securely on the network.	Agree	Closed-Resolved

HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY (HSEMA)

[Continuity of Operations \(COOP\) Planning Evaluation](#) (Issued January 16, 2024)

Finding	No.	Recommendations	Agency Response	Recommendation Status
HSEMA's uncertainty regarding the scope of the COOP Act leave some agencies unprepared to sustain operations during times of major disruption or emergency.	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.	Agreed	Open-Resolved
	2	Develop a policy to ensure the HSEMA COOP Program Manager identifies, and maintains a list of, all agencies subject to COOP compliance and the criteria for adding or exempting agencies from COOP Planning activities.	Agreed	Open-Resolved
HSEMA has not developed policies and procedures to adequately comply with COOP planning laws.	3	Establish internal policies and procedures to govern the implementation of all aspects of D.C. Code § 7-2231.11, including establishing criteria for designating COOP Coordinators and determining any parameters for confidential COOP Plans.	Agreed	Open-Resolved
HSEMA did not effectively communicate expectations for COOP planning to agencies.	4	Develop and maintain a listing of District-wide agency COOP Coordinators and backup COOP Coordinators.	Agreed	Open-Resolved
	5	Ensure regular and recurring communications between the COOP Program Manager and agency COOP coordinators.	Agreed	Open-Resolved
	6	Draft or update a policy that would allow using relevant real-life occurrences as exercises.	Agreed	Open-Resolved
	7	Communicate to all District agencies all available options for conducting COOP exercises.	Agreed	Open-Resolved

Finding	No.	Recommendations	Agency Response	Recommendation Status
	8	Develop and implement policies and procedures to determine whether an agency has fulfilled its requirement to update its COOP Plan.	Agreed	Open-Resolved
	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.	Agreed	Open-Resolved
	10	Ensure alignment between COOP Plans submitted by EOM and subordinate entities and establish a policy related to the submission of joint COOP Plans.	Agreed	Open-Resolved
	11	Ensure HSEMA provides consulting and advisory services to District agencies on their AARs.	Agreed	Open-Resolved

HOUSING AND COMMUNITY DEVELOPMENT, DEPARTMENT OF (DHCD)

[Government of the District of Columbia Home Purchase Assistance Program Fund 0602](#) (Issued January 31, 2024)

Finding	No.	Recommendation	Agency Response	Recommendation Status
New Loan expenditure set up sheets missing evidence of review.	1	Management needs to update the new loan expenditure set up sheet to include a specific section for the documentation of the financial manager's review and approval prior to the new loan being set up in TCAM.	Agreed	Closed-Resolved
October Cash receipts Journal Vouchers were missing approvals.	2	Management should strengthen internal controls to ensure deposit transactions are properly reviewed and approved before being entered into the financial system.	Agreed	Closed-Resolved

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)

Finding	No.	Recommendations	Agency Response	Recommendation Status
DHCD Did Not Adequately Design Mechanisms to Produce and Preserve Affordable Housing for Eligible District Residents	1	Develop procedures to require and enforce adherence to selection criteria included in the RFP, which shall apply to all DHCD personnel.	Disagreed	Open-Unresolved
	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.	Agreed	Open-Resolved, Not Substantiated
	3	Develop a policy and procedures to ensure that all DHCD employees engaged in the project selection process disclose any conflicts of interest.	Disagreed	Open-Unresolved
	4	Develop a policy and procedure to ensure that the District Government Partners' Interagency Review Panel concerns and insights are documented and considered in the evaluation process.	Agreed	Open-Resolved, Not Substantiated
	5	Develop procedures to request and obtain a required waiver from the Council when proposals received do not meet statutory funding requirements prior to selecting and funding projects.	Disagreed	Open-Unresolved
	6	Develop policies and procedures to ensure additional affordable housing units are produced when funding is increased.	Disagreed	Open-Unresolved
	7	Develop policies and procedures to periodically compare proposed project cash flows to actual cash flows and hold borrowers accountable for inaccurate proposals.	Agreed	Open-Resolved, Not Substantiated

Finding	No.	Recommendations	Agency Response	Recommendation Status
DHCD Did Not Adequately Conduct Compliance Reviews to Ensure Efficient Use of the HPTF	8	Develop procedures to ensure DHCD's triennial compliance review plans include all HPTF rental properties and are fully completed as scheduled.	Agreed	Open-Resolved
	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.	Disagreed	Open-Unresolved
	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.	Disagreed	Open-Unresolved
	11	Recoup from the landlord \$114,528 per year in unauthorized excess rents.	Disagreed	Open-Unresolved
	12	Make additional determinations and recoup rent as appropriate for the project period outside the audit period.	Disagreed	Open-Unresolved
	13	Develop procedures to ensure landlords do not charge in excess of the maximum allowable rent for reserved units.	Agreed	Open-Resolved
	14	Determine which properties did not receive initial income certification and eligibility reviews in the last three years and prioritize those properties in the triennial review plan.	Agreed	Open-Resolved
	15	Develop procedures to ensure units are reserved for specific targeted populations and are utilized by their intended population.	Agreed in Part	Open-Resolved
	16	Develop a plan to assess the contractor's performance under the contract to ensure the contractor adequately assessed and analyzed existing loans to reduce loan delinquencies and increase collections of the multi-family housing projects as required.	Agreed	Closed-Resolved

Finding	No.	Recommendations	Agency Response	Recommendation Status
	17	Develop a plan to identify loan balances approaching maturity and determine the best course of actions for the District.	Agreed	Open-Resolved
	18	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.	Disagreed	Open-Unresolved
	19	Conduct a review of the loan portfolio to ensure data errors are corrected and are accurately reflected.	Agreed	Open-Resolved
	20	Establish policies and procedures to ensure LEC projects are properly monitored for compliance with HPTF Program requirements.	Agreed	Open-Resolved

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

Finding	No.	Recommendations	Agency Response	Recommendation Status
One of DHCD's key loan servicing needs, cash flow loan analysis and servicing, is not a TCAM contract requirement.	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.	Agreed	Open-Resolved
	2	Work with TCAM to determine how to implement the updated guidance in accordance with the terms, requirements, and pricing of the existing contract.	Agreed	Open-Resolved
Updated policies on key aspects of loan servicing would help DHCD employees more effectively manage TCAMs work and leverage their technological capabilities and expertise.	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.	Agreed	Open-Resolved
	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.	Agreed	Open-Resolved

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)

Finding	No.	Recommendation	Agency Response	Recommendation Status
DCHA did not maintain complete and accurate records for housing authority subsidy funds received from the District	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.	Agree	Open-Resolved
	2	Develop and implement procedures to recognize and record interest earnings.	Agree	Open-Resolved
	3	Develop and implement procedures to retroactively identify missing fund transactions, including the \$2.98 million in funding resources, and applicable earned interest income.	Agree	Open-Resolved
DCHA Did not justify significant overspending.	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.	Agree	Open-Resolved
	5	Develop and implement policies and procedures to maintain the operational information needed to determine and validate the root cause of significant budget overspending.	Agree	Open-Resolved
DCHA did not justify significant underspending	6	Develop and implement policies and procedures to maintain the operational information needed to determine and validate the root cause of significant budget underspending.	Agree	Open-Resolved
DCHA used an unauthorized method for charging administrative costs to locally funded rental assistance programs.	7	Develop and implement policies and procedures to track, analyze, and report administrative costs, as D.C. Code §§ 6-229.01(b)(6), 6-229.01(e)(5), and 6-229.02(b)(5) require.	Agree	Open-Resolved
	8	Develop and implement a method to retroactively identify and correct any over and under charges of administrative costs.	Disagree	Open-Unresolved
DCHA did not conduct required criminal background checks.	9	Develop and implement policies and procedures to perform and document required criminal background checks in accordance with 14 DCMR § 6109.3.	Disagree	Open-Unresolved
DCHA did not consistently make required rent reasonableness determinations.	10	Develop and implement policies and procedures to consistently make the required determinations of rent reasonableness as required by 14 DCMR § 8301.2(a).	Agree	Closed-Resolved
	11	Develop and implement policies and procedures to consistently conduct and document required housing unit inspections in accordance with 14 DCMR § 5325.1.	Agree	Open-Resolved

Finding	No.	Recommendation	Agency Response	Recommendation Status
DCHA did not consistently conduct required housing unit inspections	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.	Agree	Open-Resolved
DCHA did not consistently obtain written authorizations from applicants before conducting required income verifications	13	Develop and implement policies and procedures to obtain written authorizations from applicants before conducting required income verifications as 14 DCMR § 5401.1 requires.	Agree	Open-Resolved
DCHA allowed a contractor to run the Job Order Contracting Program	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	Disagree	Open-Unresolved
	15	Return the \$20,259 excess payment to the OCFO for deposit in the appropriate District fund.	Disagree	Open-Unresolved
JOC Program did not result in project starting faster as intended.	16	Consider developing and implementing a plan to replace the JOC program with an alternative procurement approach to increase the efficient and effective use of resources.	Agree	Closed-Resolved
JOC Program did not use partnerships between DCHA and awarded contractors as intended.	17	Develop and implement a formalized process to compete for individual job orders among the three IDIQ contract holders.	Agree	Closed-Resolved
	18	Develop and implement policies and procedures to ensure all contracts valued over \$1 million receive D.C. Council approval before award as D.C. Code § 2-352.02(d) requires.	Disagree	Open-Unresolved
DCHA Did Not Have a Systemic Process for Selecting Projects	19	Develop and implement policies and procedures to prioritize projects based on the level of need, equipment age, level of essential service, recent maintenance, failure record, and critical health and safety needs.	Agree	Closed-Resolved
JOC Program Did Not Use the Required Construction Task Catalog to Ensure a Fair and Reasonable Price	20	Develop and implement policies and procedures to ensure the various pre-priced construction tasks stated in the JOC proposals are correctly matched to the CTC, and that all component prices are accurate.	Agree	Closed-Resolved
	21	Develop and implement policies and procedures to compare and evaluate JOC proposals with independent government estimates.	Agree	Closed-Resolved
Repair, Rehabilitation and Maintenance Work was Behind Schedule Without Justification	22	Develop and implement policies and procedures to track, evaluate, and document construction delays in determining when liquidated damages should be assessed or no-cost contract modifications should be issued.	Agree	Closed-Resolved

Finding	No.	Recommendation	Agency Response	Recommendation Status
Required Work Completion Inspections Were Not Performed	23	Develop and implement policies and procedures to perform and maintain evidence of inspections prior to acceptance and final payments of job orders.	Agree	Open-Resolved

HUMAN RESOURCES, DEPARTMENT OF (DCHR)

[DCHR Designed Controls Over Employee Benefits but Certain Controls Were Not Operating Effectively](#) (Issued September 30, 2021)

Finding	No.	Recommendation	Agency Response	Recommendation Status
District Agencies Did Not Always Disallow Employees' Use of PFL in Less Than 1- Day Increments	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.	Agree	Open-Resolved
	2	Develop a plan and conduct periodic review of District agencies' compliance with District rules and regulations.	Agree	Closed-Resolved
	3	Develop enforcement mechanisms to hold District agencies, employees, or contractors accountable for any improper payment of PFL benefits.	Agree	Closed-Resolved
	4	Develop a plan for FMLA coordinators to receive proper training to ensure PFL applications are approved in accordance with the District laws and regulations.	Agree	Closed-Resolved
	5	Establish procedures to periodically review and update all DCHR issuances and f01ms relating to PFL eligibility and determinations.	Agree	Open-Resolved
	6	Establish procedures to ensure eligible employees provide proof of a qualifying event to establish eligibility occurred prior to approving PFL benefits.	Agree	Closed-Resolved
	7	Establish procedures to ensure ineligible employees are disqualified from receiving PFL benefits.	Agree	Closed-Resolved
	8	Establish procedures to ensure employees are disallowed from using PFL in less than 1-day increments.	Agree	Closed-Resolved
	9	Update the DCHR issuance to comply with the DCMR and provide training to the FMLA coordinators on the processing of PFL applications.	Agree	Closed-Resolved
DCHR Did Not Effectively Implement Controls Over Employee Premium Pay Benefits	10	Establish procedures to ensure overtime work hours are excluded from premiums paid for Sunday work.	Agree	Closed-Resolved
	11	Establish procedures to ensure overtime work hours are excluded from premiums paid for night work.	Agree	Closed-Resolved
	12	Establish procedures to ensure nonworking hours are excluded from premiums paid for night work.	Agree	Closed-Resolved
	13	Establish procedures to ensure nonworking hours are excluded from premiums paid for local environment pay.	Agree	Closed-Resolved
	14	Develop enforcement mechanisms to hold District agencies, employees, or contractors accountable for any improper payment of premiums.	Agree	Closed-Resolved

Finding	No.	Recommendation	Agency Response	Recommendation Status
DCHR Did Not Effectively Implement Controls Over Employee Overtime Pay Benefits	15	Establish procedures to ensure employee benefits hours related to overtime pay are processed accurately.	Disagree	Open-Unresolved
	16	Establish procedures to ensure overtime payments are based on the regular rate of pay as established by the FLSA.	Disagree	Open-Unresolved
	17	Develop enforcement mechanisms to hold District agencies, employees, or contractors accountable for any improper payment of overtime.	Agree	Open-Resolved
	18	Develop a procedure to review applicable CBAs to ensure terms and conditions do not exceed District and federal laws.	Agree	Closed-Resolved
DCHR Did Not Effectively Implement Controls Over Other Employee Benefits	19	Establish procedures to ensure within-grade increases are processed in a timely manner.	Agree	Closed-Resolved
	20	Establish procedures to ensure promotions and demotions are processed in a timely manner	Agree	Closed-Resolved
	21	Develop enforcement mechanisms to hold District agencies, employees, or contractors accountable for any improper payments for promotions, demotions, and within-grade pay increases.	Agree	Open-Resolved
DCHR Did Not Always Timely Enroll All Eligible Employees into the District 401(a) Plan	22	Establish procedures to ensure eligible employees are enrolled in the 401(a) Plan in a timely manner.	Agree	Closed-Resolved
	23	Develop a plan to identify all 401(a) eligible employees, without a related retirement account, to establish and restore contributions.	Agree	Closed-Resolved
	24	Develop enforcement mechanisms to hold District agencies, employees, or contractors accountable for the improper payments of retirement plan benefits.	Agree	Closed-Resolved
DCHR Has Not Assessed Fraud Risk Related to Health Care Insurance Programs	25	Develop procedures to require employees to annually self-certify dependents' continuing eligibility.	Agree	Closed-Resolved
	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.	Disagree	Open-Unresolved
	27	Develop enforcement mechanisms to hold District agencies, employees, or contractors accountable for any improper payments of healthcare insurance benefits.	Agree	Closed-Resolved

HUMAN SERVICES, DEPARTMENT OF (DHS)

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

Finding	No.	Recommendation	Agency Response	Recommendation Status
Receipt and acceptance controls over emergency procurement purchase card transactions are not operating effectively.	5	Maintain supporting documentation for the receipt of P-Card transactions and for all acquisitions. Buying activities should follow the guidance set forth in the Purchase Card Program Policy & Procedures Manual. At a minimum, the substance of the receipt should identify the receiving party, the date, what was received, and it should be linked to the subject procurement.	Agree	Closed-Resolved
	6	Update the Purchase Card Program Policy & Procedures Manual to include guidance on the management of emergency P-Card transactions, as presently, there is no specific section which provides directives on how to manage these transactions.	Agree	Closed-Resolved
	7	Ensure District personnel charged with receiving deliveries indicate their name, title, organization, and the date of the receipt of goods and/or services. Electronic signature or manual signatures can be used, but they must be legible for the purposes of establishing accountability and preventing improper payments. Furthermore, if manual signatures are to be used, management of the buying activity should maintain a listing of authorized officials and copies of their signatures and initials.	Agree	Closed-Resolved
	8	Maintain all applicable documentation supporting the procurement of and payment for goods and services procured using emergency procurement processes.	Agree	Closed-Resolved

[Family Re-Housing and Stabilization Program Evaluation](#) (Issued January 30, 2022)

Finding	No.	Recommendations	Agency Response	Recommendation Status
Participants who entered FRSP in FY 2019 waited an average of 70 days between their program entry date, also known as "lease up" date, and the date they were assigned a case management service provider; participants who entered the program after March 2020 waited an average of 169 days.	1	Adopt a policy requiring DHS or TCP to assign case managers within a specific period of time following a participant's entry date.	Agreed	Open-Resolved
	2	Expand capacity or take other measures to improve delivery of case management services to new participants.	Agreed	Open-Resolved
	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 Title 29 DCMR Chapter 78.	Disagreed	Open-Unresolved
Service providers did not perform required recertifications, allowed participants to avoid recertifications, and applied rent increases unevenly.	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.	Agreed	Open-Resolved
	5	Implement a policy that establishes objective criteria for making participant tier changes.	Disagreed	Open-Unresolved
Case managers did not complete mandatory monthly family budgets.	6	Ensure that case managers complete budget documents monthly.	Disagreed	Open-Unresolved
TCP and service providers could not easily determine whether DCHA had paid rent to landlords.	7	Modify existing systems to generate automatic notifications, which will alert TCP, DHS, and the relevant service provider when rent payments are processed.	Agreed	Open-Resolved

Finding	No.	Recommendations	Agency Response	Recommendation Status
IT systems used to administer FRSP were not integrated, which created delays and unnecessary duplication of effort.	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.	Agreed	Open-Resolved
	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.	Agreed	Open-Resolved
DHS admitted families to FRSP that did not fit key criteria, which affected its ability to meet participants' needs.	10	Screen participants for PSH or TAH upon intake into FRSP.	Agreed	Open-Resolved
	11	Convene a meeting with the FRSP Task Force to discuss the feasibility of creating distinct TANF and Bridge Model paths within FRSP.	Disagreed	Open-Unresolved

[*Inadequate Internal Controls Within the Economic Security Administration May Have Contributed to the Loss of \\$1.8 Million*](#) (Issued August 3, 2020)

Finding	No.	Recommendation	Agency Response	Recommendation Status
DHS' control environment can be improved to help provide discipline and structure that support its objectives	1	Establish roles that clearly delineate and deconflict responsibilities in order to support agency goals and objectives	Disagree	Closed-Unresolved
	2	DHS Re-evaluate and revise current ESA performance goals to include SNAP and TANF eligibility determination accuracy and timeliness.	Disagree	Closed-Unresolved
	3	Ensure staff at all levels know and understand the appropriate channels to report suspected fraud, waste, and abuse.	Agree	Closed-Resolved
	4	Ensure information on how to report possible fraud, waste, and abuse is available and accessible to the public within all Service Centers.	Agree	Closed-Resolved
	5	Ensure DHS' investigative mission areas are within current investigative and law enforcement authorities provided to it by D.C. Code.	Agree	Closed-Resolved
	6	Ensure DHS employees, who perform investigative functions on behalf of the agency, have clearly defined boundaries within which they can operate.	Agree	Closed-Resolved
	7	Establish a memorandum of understanding with law enforcement authorities for the investigation of suspected crimes committed against DHS programs	Agree	Closed-Resolved
DHS' risk assessment process is ineffective to support the development of appropriate risk responses	8	Designate a single entity for DHS-wide risk assessments to allow for a systemic evaluation across all programs and operations.	Disagree	Closed-Unresolved
	9	Develop and implement a comprehensive risk assessment process that addresses all aspects of agency operations, enabling management to continually identify, analyze, and respond to risks related to achieving the agency's defined objectives.	Agree	Closed-Resolved
	10	Ensure fraud risk factors are considered as part of DHS' comprehensive risk assessment process.	Agree	Closed-Resolved
	11	Assign responsibility to a single entity within the agency to assess fraud risks related to SNAP and the TANF program.	Disagree	Closed-Unresolved
DHS can improve its control activities to respond to risk in its internal control system	12	Establish proper physical controls to safeguard case records from loss or unauthorized access.	Agree	Closed-Resolved
	13	Ensure policies address the need to safeguard case records against any form of unauthorized access.	Agree	Closed-Resolved
	14	Work with DHCF to address DCAS system errors identified by FNS.	Agree	Closed-Resolved
	15	Establish an effective process for tracking and remediating all identified DCAS issues.	Agree	Closed-Resolved
	16	Establish policies and procedures to implement DCMR contract administrator requirements	Agree	Closed-Resolved

Finding	No.	Recommendation	Agency Response	Recommendation Status
	17	Ensure DHS supervisors confirm contract administrators are performing their required duties and responsibilities	Agree	Closed-Resolved
ESA can improve information and communication management to support its internal control system	18	Incorporate corroborating data sources, in addition to data derived from the BPR contract, to improve the effectiveness of DHS' internal control system.	Disagree	Closed-Unresolved
	19	Coordinate with DHCF to enable DCAS functionalities, which will allow DHS employees to extract relevant data to perform their own analysis	Agree	Closed-Resolved
	20	Ensure staff consider external information relating to risks, changes, or issues that impact benefit programs	Disagree	Closed-Unresolved
ESA can improve its monitoring of internal control activities	21	Establish a baseline for monitoring DHS' internal control system and any subsequent business process interventions.	Agree	Closed-Resolved
	22	Determine what additional measures can be incorporated to automate the monitoring of DHS' internal control system.	Agree	Closed-Resolved
	23	Automate DCAS functions to support management's monitoring of SNAP and TANF program performance.	Agree	Closed-Resolved

[Inspection of the Child Care Subsidy Voucher Program](#) (Issued February 7, 2021)

Finding	No.	Recommendations	Agency Response	Recommendation Status
OSSE has improved the Child Care subsidy eligibility determination process, but DHS has not implemented three recommendations from the OIG's 2016 special evaluation (OIG. NO. 16-I-0073).	1	Implement a process to regularly review and update CCSD procedures to ensure they accurately reflect current childcare subsidy eligibility requirements and CCSD work processes.	Agreed	Open-Resolved
	2	Provide OSSE with regular reports summarizing the findings of CCSD quality assurance review.	Agreed	Open-Resolved
	3	Implement a process to: (a) track referrals sent to OSSE and the corresponding outcomes; and (b) disseminate the information to CCSD eligibility workers.	Agreed	Open-Resolved
	4	Create and distribute a guide to staff that describes all steps to review and process attendance reports and error reports.	Agreed	Open-Resolved
Process errors in FY 2019 at DHS led to underpayments; overpayments identified increased from FY 2018 to FY 2019.	5	Collaborate to fix process errors at CCSD that result in underpayments to childcare providers.	Agreed	Open-Resolved

PUBLIC SCHOOLS, DISTRICT OF COLUMBIA (DCPS)

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

Finding	No.	Recommendation	Agency Response	Recommendation Status
Controls over procurement are not operating effectively	9	Implement internal controls to ensure all contracts with a value in excess of \$1 million are approved by the City Council prior to their award and execution.	Agree	Closed-Resolved
	10	Implement internal controls to ensure all signed contract agreements are retained, in accordance with the requirements of the District of Columbia General Records Schedule 3.	Agree	Closed-Resolved
Controls over emergency procurements are not operating effectively	11	Implement internal controls to ensure a D&F is prepared for all emergency procurements, in accordance with the requirements of 27 DCMR 1702.2.	Agree	Closed-Resolved

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

Finding	No.	Recommendations	Agency Response	Recommendation Status
Certain Controls Designed by DCPS to Ensure the Availability and Equity of Distance Learning Activities Were Not Operating Effectively	1	Establish a procedure to identify all students who missed more than 10 percent of SY 2020-2021 due to lack of access to technology.	Agreed in Part	Closed-Resolved, Alternate Implementation
	2	Develop a plan to address any adverse impact on student academic achievement due to lack of access to technology identified as part of Recommendation 1.	Agreed in Part	Closed-Resolved
	3	Establish a procedure to track and maintain reliable device distribution records to perform meaningful analyses.	Agreed in Part	Closed-Resolved
	4	Establish a procedure to identify all students who did not receive a device by October 1, 2020.	Agreed in Part	Closed-Resolved
	5	Develop a plan to identify and address any achievement gaps for students identified as part of Recommendation 4.	Agreed	Closed-Resolved
	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.	Disagreed	Open-Unresolved
	7	Establish a procedure to compare the students identified as part of Recommendation 6 to student achievement data to determine any learning loss resulting from not completing course activities in the LMS.	Agreed in Part	Closed-Resolved
	8	Implement a plan to address any learning loss for students identified as part of Recommendation 7.	Agreed	Closed-Resolved
	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.	Disagreed	Open-Unresolved
	10	Develop procedures to track and maintain all evidence of correcting attendance records retroactively.	Agreed	Closed-Resolved
	11	Develop a method to identify student attendance errors retroactively corrected without authenticating student presence and providing proof of engagement.	Disagreed	Open-Unresolved
	12	Implement a plan to assess whether a lack of authenticating student presence and providing proof of engagement had adverse impacts on students' learning outcomes.	Agreed	Closed-Resolved
	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.	Disagreed	Open-Unresolved

Finding	No.	Recommendations	Agency Response	Recommendation Status
	14	Develop a plan to address any adverse impact students' absence from live instruction had on their academic achievements.	Agreed	Closed-Resolved
	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.	Disagreed	Open-Unresolved
DCPS Experienced Challenges in Promoting and Achieving Equity for Students During SY 2020-2021	16	Develop a comprehensive plan to implement, monitor, and track progress toward eliminating opportunity gaps and interrupting institutional bias for students.	Agreed	Open-Resolved
	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.	Agree in Part	Open-Resolved

[Evaluation of Compliance with The Healthy Schools Act Health Education Requirements](#) (Issued November 23, 2020)

Finding	No.	Recommendations	Agency Response	Recommendation Status
Some schools do not provide students with the required health education minutes, and some classes do not include mandatory HIV-prevention lessons.	1	Require schools to attest prior to the school year, and after classes have been scheduled, that every student will receive the required number of health education minutes during each school year.	Agreed in Part	Open-Resolved
	2	Require schools to submit waivers of the HSA requirements if they are not able to meet the health education requirement and to develop an action plan before the next school year to ensure that they will not submit a waiver the following year.	Agreed	Open-Resolved
	3	Implement an enforcement mechanism for schools that do not meet the health education requirement for 2 consecutive years.	Agreed in Part	Open-Resolved
	5	Engage an outside entity to review the scope and sequence of DCPS' health courses for 6th, 7th, and 8th grades, specifically to determine whether HIV-prevention needs to be taught more frequently.	Disagreed	Open-Unresolved
OSSE and DCPS do not adequately vet data to ensure veracity and compliance with the Healthy Schools Act requirements.	6	Collaborate to revise the vetting procedure for verifying self-reported health education minutes.	Agreed	Open-Resolved
OSSE and DCPS do not collaborate to analyze health and physical education assessment results, identify assessment and instructional weaknesses, and improve instruction.	9	Transmit all school-level results annually to principals and health educators.	Agreed	Open-Resolved
	10	Establish a process to review HPEA results and trends periodically and adjust how schools teach health accordingly.	Agreed	Open-Resolved
	11	Convene a group of LEA and OSSE representatives to review assessment questions and make modifications as required.	Agreed	Open-Resolved

[Access to Attorney Records is Needed to Determine the Accuracy of Attorney Certifications](#) (Issued November 15, 2019)

Finding	No.	Recommendations	Agency Response	Recommendation Status
We Could Not Determine the Accuracy of Attorney Certifications as Required Because of Attorney-Client Privilege	1	Address the attorney-client privilege issue discussed above so OIG can determine the accuracy of certifications made to the Chief Financial Officer as required by D.C. Code § 1-301.115a(a)(3)(J).	Disagreed	Closed-Unresolved
DCPS-OGC Omitted Disclosure Language from the Attorney Certification Form	2	Include the language of D.C. Code § 1-204.24d(28)(B) in the certification of the packet.	Agreed	Closed-Resolved
DCPS Did Not Establish Policies and Procedures Over the IDEA Complaint Settlement Process	3	Establish standard operating procedures to provide guidance on how DCPS-OGC staff attorneys determine fees in negotiated settlements.	Disagreed	Closed-Unresolved
	4	Maintain documentation or evidence of the basis on which negotiated settlements were determined.	Agreed	Closed-Resolved
DCPS Does Not Track and Analyze the Outcome of IDEA Complaints	5	Track and analyze the outcome of complaints on a monthly basis.	Agreed	Open-Resolved

Note: The OIG followed up on this report’s recommendations in its [Audit of Special Education Attorney Payments Closeout Letter](#) issued on May 27, 2022; and in its [Audit of Special Education Attorney Payments Closeout Letter](#) issued on September 25, 2023.

PUBLIC WORKS, DEPARTMENT OF (DPW)

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

Finding	No.	Recommendation	Agency Response	Recommendation Status
Lack of audit evidence for new hire employee	22	Maintain files and records in an orderly manner for easy access of the data to simplify the data retrieval process.	Agree	Closed-Resolved
	23	Implement controls to ensure personnel in charge of providing the employee packet to DCHR comply with E-DPM section I-2023-2, Approval and Onboarding of New Hires.	Agree	Closed-Resolved

RETIREMENT BOARD, DISTRICT OF COLUMBIA (DCRB)

[Evaluation of the DC Retirement Board's Procurement Processes and Selected Contracts](#) (Issued June 10, 2020)

Finding	No.	Recommendations	Agency Response	Recommendation Status
DCRB's organizational structure, including current vacancies, prevented it from establishing an effective procurement control environment.	1	In cooperation with the Board, assess personnel needs, prioritize which vacancies in senior-level leadership must be filled, and create a plan of action to fill the vacancies.	Agreed	Open-Resolved
	2	Create a Chief Operations Officer role to assume the Executive Director's current operational duties, including oversight of the DCRB Procurement Department.	Agreed	Open-Resolved
	3	Revise DCRB's MOU with OCP to specify principal duties, a reporting chain, and contracting authorities.	Agreed	Open-Resolved
	4	Implement annual training for Board Members to familiarize them with procurement rules and processes.	Agreed	Open-Resolved
DCRB's Procurement Manual did not contain sufficient control activities for some aspects of its procurement process.	5	Promulgate a regulation subjecting DCRB to the PPRA and OCP's regulations in Title 27 DCMR while maintaining independence from OCP's authority.	No Response	Open-Unresolved
	6	Review and revise the Procurement Manual to better align it with the PPRA and OCP's regulations in Title 27 DCMR.	No Response	Open-Unresolved
DCRB had open recommendations from recent audits and consulting agreements.	7	Create a procurement-specific action plan that aggregates and prioritizes recommendations from the consultants' reviews, identifies which recommendations DCRB will implement, and establishes a timetable for implementing each.	No Response	Open-Unresolved
	8	Present the action plan to the Board's Audit Committee for review, approval, and monitoring	Agreed	Open-Resolved
Not posting relevant procurement information publicly diminishes the transparency of DCRB's procurement processes and hinders open competition.	9	Revise the Procurement Manual to require the public posting of all available procurement information.	Agreed	Open-Resolved

Finding	No.	Recommendations	Agency Response	Recommendation Status
DCRB did not have a process for bidders to challenge or appeal contract award decisions.	10	Document, implement, and publicize a bid/contract protest procedure.	Agreed	Open-Resolved
DCRB did not have an effective process to track payments against contracts or monitor contract option deadlines.	11	Improve DCRB's capability to track spending on active contracts against budget and contract ceilings and include automated notifications to both the Procurement and Finance Departments if a requisition will approach or exceed the authorized value of the contract.	Agreed	Open-Resolved
	12	Create a mechanism whereby the Procurement Department, Finance Department, and the Contract Officer's Representative assigned to a contract are automatically informed of key events, such as payments to contractors and approaching contract option deadlines.	Agreed	Open-Resolved
	13	Update DCRB's Procurement Manual to include all new processes and related duties and responsibilities of those involved in the contract administration process.	Agreed	Open-Resolved
DCRB relied on sole-source procurements to compensate for its lack of planning.	14	Revise internal policies to guide acquisition planning and the appropriate use of sole-source contracts.	Agreed	Open-Resolved
	15	Implement a review and approval process for sole source justifications independent of the Procurement Department and the DCRB entity that will benefit from the procurement.	Agreed	Open-Resolved
DCRB advertised for one type of IT contract, then, in effect, changed the type of contract after making the award.	16	Adopt a policy requiring contracts to be re-competed if the type of contract being negotiated is changed after bids have been received	Agreed	Open-Resolved
DCRB did not report a potential conflict of interest to the Board of Ethics and Government Accountability (BEGA).	17	Provide quarterly reminders to employees regarding their duty to report potential conflicts of interest	Agreed	Open-Resolved
	18	Pursuant to 7 DCMR § 1602.5, designate an Ethics Officer to provide DCRB employees with guidance on ethical matters.	No Response	Open-Unresolved

SMALL AND LOCAL BUSINESS DEVELOPMENT, DEPARTMENT OF (DSLBD)

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

Finding	No.	Recommendations	Agency Response	Recommendation Status
Deficient practices leave grant funds susceptible to fraud, waste, and mismanagement.	1	The Directors of DSLBD and DMPED 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.	Agreed	Open-Resolved
	2	Develop controls that help to detect ineligible grant awards and reimbursements.	Agreed	Open-Resolved
A conflicts of interest (COI) policy should be implemented.	3	The Directors of DMPED and DSLBD consult BEGA for COI definition, implementation, and enforcement guidance specific to the issues and circumstances of grant administration.	Agreed	Open-Resolved
	4	Implement agency policy and procedures for disclosing, preventing, and addressing COIs for each grant administered.	Agreed	Open-Resolved
	5	Update grant applications to require the disclosure of potential COIs by applicants.	Agreed	Open-Resolved
Ensuring equity in grant-making and awarding processes may be an overlooked practice.	7	The Director of DSLBD should finalize and implement agency policy to establish procedures for ensuring equity in grantmaking and awarding processes.	Agreed	Open-Resolved
	8	The Directors of DMPED and DSLBD develop a systematic method for collecting, using, and sharing grant program, applicant, and award data.	Agreed	Open-Resolved

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

Finding	No.	Recommendations	Agency Response	Recommendation Status
No D.C. laws or regulations specifically govern the Main Streets Program.	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.	Agreed	Open-Resolved
DSLBD employees and DCMS Boards of Directors could benefit from training in fraud detection and prevention.	2	Implement a policy requiring DCMS Boards and DSLBD employees who interact with DCMS to complete fraud prevention training.	Agreed	Open-Resolved
DSLBD modified its Request For Application process and practices in a way that could be misconstrued as grant steering.	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.	Agreed	Open-Resolved
DSLBD did not properly document justification for awarding grants to lower-scoring entities.	4	Establish a document retention policy that complies with the requirements of the Office of Public Records.	Agreed	Open-Resolved
	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.	Agreed in Part	Open-Resolved
DCMS' process for reporting expenditures for Main Street programs did not include sufficient internal controls and left the program vulnerable to fraud, waste, or abuse.	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.	Agreed	Open-Resolved
DSLBD did not consistently verify goods	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.	Agreed in Part	Open-Resolved

Finding	No.	Recommendations	Agency Response	Recommendation Status
purchased or services rendered.	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.	Disagreed	Open-Unresolved
DSLBD's monitoring of subgrants and technical assistance is insufficient.	9	Include a requirement in grant agreements that grantees complete a technical assistance report and define the details for these submissions.	Agreed	Open-Resolved
	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.	Agreed	Open-Resolved
Some Main Street programs failed to submit required biannual audits to DSLBD; others audited their entire organizations instead of the specific Main Street program.	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.	Agreed in Part	Open-Resolved
	12	Require grantees to post biannual audits on the Main Street programs' website.	Disagreed	Open-Unresolved
	13	Develop a policy to clarify audit requirements for organizations that manage multiple Main Street programs.	Agreed	Open-Resolved
Closeout letters focused on grantees' compliance with reporting requirements (sometimes inaccurately) rather than grantees' progress toward the Main Street program's goal.	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.	Agreed	Open-Resolved
	15	Make quarterly reports and closeout letters publicly available and design a process where the public can submit comments to DSLBD.	Agreed in Part	Open-Resolved
Quickbase has not stored historical data.	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.	Agreed	Open-Resolved
DSLBD has not regularly re-competed DCMS grants.	17	Implement a policy to re-compete grants at the defined interval DSLBD determines most appropriate, but not to exceed every 5 years.	Agreed	Open-Resolved

STATE SUPERINTENDENT OF EDUCATION, OFFICE OF THE (OSSE)

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

Finding	No.	Recommendation	Agency Response	Recommendation Status
Payments to vendors not in compliance with the Quick Payment Act	12	Implement controls to ensure that proper invoices are paid on a timely basis.	Agree	Open-Resolved
	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.	Agree	Open-Resolved

[Evaluation of Compliance with The Healthy Schools Act Health Education Requirements](#) (Issued November 23, 2020)

Finding	No.	Recommendations	Agency Response	Recommendation Status
Some schools do not provide students with the required health education minutes, and some classes do not include mandatory HIV-prevention lessons.	1	Require schools to attest prior to the school year, and after classes have been scheduled, that every student will receive the required number of health education minutes during each school year.	Agreed in Part	Open-Resolved
	2	Require schools to submit waivers of the HSA requirements if they are not able to meet the health education requirement and to develop an action plan before the next school year to ensure that they will not submit a waiver the following year.	Agreed in Part	Open-Resolved
	3	Implement an enforcement mechanism for schools that do not meet the health education requirement for 2 consecutive years.	Disagreed	Open-Unresolved
	4	Modify the SHP to require schools to attest that they have addressed each of the topics listed in the DCMR in each health course.	Disagreed	Open-Unresolved
	5	Engage an outside entity to review the scope and sequence of DCPS' health courses for 6th, 7th, and 8th grades, specifically to determine whether HIV-prevention needs to be taught more frequently.	Disagreed	Open-Unresolved
OSSE and DCPS do not adequately vet data to ensure veracity and compliance with the Healthy Schools Act requirements.	6	Collaborate to revise the vetting procedure for verifying self-reported health education minutes.	Agreed	Open-Resolved
	7	Revise instructions related to recording the average number of health education minutes per week to account for the various ways schools structure health classes.	Agreed	Open-Resolved
	8	Revise the SHP to include questions seeking the average number of health education minutes received by each middle school grade.	Agreed	Open-Resolved
OSSE and DCPS do not collaborate to analyze health and physical education assessment results, identify assessment and instructional weaknesses, and improve instruction.	9	Transmit all school-level results annually to principals and health educators.	Agreed	Open-Resolved
	10	Establish a process to review HPEA results and trends periodically and adjust how schools teach health accordingly.	Agreed in Part	Open-Resolved
	11	Convene a group of LEA and OSSE representatives to review assessment questions and make modifications as required.	Agreed in Part	Open-Resolved
Rules to implement the Healthy Schools Act have not been promulgated.	12	Promulgate rules implementing the HSA.	Disagreed	Open-Unresolved

[Inspection of the Child Care Subsidy Voucher Program](#) (Issued February 7, 2021)

Finding	No.	Recommendations	Agency Response	Recommendation Status
OSSE has improved the Child Care subsidy eligibility determination process, but DHS has not implemented three recommendations from the OIG's 2016 special evaluation (OIG. NO. 16-I-0073).	4	Create and distribute a guide to staff that describes all steps to review and process attendance reports and error reports to correct discrepancies when providers review and reconcile monthly pay statements against the attendance report submitted to OSSE to ensure the accuracy of payment.	Agreed	Open-Resolved
OSSE activated the Child Care Disaster Response Plan due to COVID-19.	6	Instruct OSSE's Division of Early Learning management to closely monitor payments to providers during the COVID- 19 pandemic to ensure that providers that closed were not paid for services for children who were not on the attendance list when a facility obtained approval for closure.	Agreed	Open-Resolved

TRANSPORTATION, DISTRICT DEPARTMENT OF (DDOT)

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

Finding	No.	Recommendations	Agency Response	Recommendation Status
Prime Contractor for the Streetcar Program Billed and Received \$5.2 Million in Improper Payments from the District	1	Recoup \$1,431,231 in additional fixed administrative fees.	Disagreed	Closed-Unresolved
	2	Recoup \$764,843 in unauthorized subcontracting charges.	Agreed	Open-Resolved
	3	Recoup \$935,544 or obtain evidence demonstrating that these expenses were incurred as required by District regulations.	Agreed	Open-Resolved
	4	Recoup \$94,413 in direct labor costs not specifically incurred for the contract.	Agreed	Open-Resolved
	5	Recoup \$580,515 in excess of actual overhead costs.	Agreed*	Open-Resolved
	6	Recoup \$753,502 in excess of usual and customary overhead charges for staff augmentation services.	Agreed	Open-Resolved
	7	Recoup \$584,012 in excessive fees for service.	Agreed*	Open-Resolved
	8	Recoup the difference in cost between the \$73,250 in first-class air travel charges and the applicable cost of less than first-class accommodations.	Agreed	Open-Resolved
	9	Recoup \$11,772 in unreasonable lodging expenses.	Agreed	Open-Resolved
	10	Recoup \$3,267 in unallowable employee meal and alcohol charges.	Agreed	Open-Resolved

*DDOT initially disagreed with these two recommendations, which identify almost \$1.2 million due the District. Following the report's release, DDOT worked with the OIG team to better understand the recommendations. Thereafter, DDOT issued a revised response agreeing to the recommendations. The OIG issued a letter indicating DDOT's revised response on [November 5, 2020](#).

Note: The OIG followed up on this report's recommendations in its [FY 2021 OIG Recommendation Follow-up Report](#) issued on September 30, 2021.

[DDOT Struggled to Manage Streetcar Construction Program and Could not Adapt and Respond to Changes in the Project Scope, Schedule, and Budget](#)
 (Issued November 27, 2019)

Finding	No.	Recommendations	Agency Response	Recommendation Status
DDOT Struggled to Manage Streetcar Program Because DDOT Could not Adapt and Respond to Changes in the Project Scope, Schedule, and Budget	1	Implement a project controls system to track budgets and costs variations as described in the 2012 project management plan.	Agreed	Closed-Resolved
	2	Periodically update the project management plan for scope, schedule, and budget variations as the project progresses.	Agreed	Closed-Resolved
	5	Develop additional controls to enforce policies and procedures for checking and verifying all streetcar-related invoices and to ensure the program manager issues and manages all task and purchase orders.	Agreed	Closed-Resolved
	6	Ensure the streetcar program manager position requires practical experience and technical expertise on supervision, monitoring, and documenting Streetcar Program performance.	Agreed	Closed-Resolved
	7	Improve the existing knowledge management system to capture key programmatic information, expertise, documentation, and the rationale for decisions.	Agreed	Closed-Resolved
	8	Establish a management structure with centralized authority over streetcar operation, maintenance, planning, design and construction, safety, security and management of contractors.	Agreed	Closed-Resolved
	9	Streamline the State Safety Oversight process to ensure the program moves forward efficiently as the District expands the streetcar system.	Agreed	Open-Resolved
	10	Ensure that the next streetcar procurement is coordinated and managed based on Streetcar Program's needs, as determined by the construction progress of the next streetcar extension.	Agreed	Open-Resolved
	11	Determine what amount, if any, of the \$2.2 million the District can recoup from WMATA.	Disagreed	Closed-Unresolved
	12	Establish procedures to proactively identify the barriers to planned projects on proposed construction sites prior to hiring a contractor.	Agreed	Closed-Resolved
	13	Establish procedures to ensure sufficient outreach to community stakeholders prior to beginning construction.	Agreed	Closed-Resolved
DDOT Has an Opportunity to Improve Management of the Streetcar Program Over the Next 6 Years	14	Establish a management structure that defines established roles for the Project Management Consultant and allows for adequate District oversight of the contractor's work.	Agreed	Closed-Resolved
	15	Coordinate with OCP leadership to establish policies and procedures for the electronic storage and control of Streetcar Program contract documents.	Agreed	Closed-Resolved

Note: The OIG followed up on this report’s recommendations in its [FY 2021 OIG Recommendation Follow-up Report](#) issued on September 30, 2021. [DDOT’s Contract Solicitation and Management Practices for Transportation Projects Can Be Improved](#) (Issued April 3, 2019)

Finding	No.	Recommendations	Agency Response	Recommendation Status
DDOT can Enhance Competition by Attracting More Participants to the Contract Solicitation Process	1	Compare current practices against AASHTO and Federal Highway guidance on increasing and evaluating competition and develop a plan to increase competition.	Agreed	Closed-Resolved
	2	Implement procedures to detect potential anticompetitive practices.	Disagreed	Closed-Unresolved
	3	Determine in writing why increasing the original contract ceiling value without competition and/or issuing a task order beyond the original contract term is in the best interest of the District.	Disagreed	Closed-Unresolved
DDOT can Use Data More Effectively and Develop Formal Cost Estimate and Bid Evaluation Procedures	4	Maintain and analyze historical data pertaining to solicitations and contract awards to develop procurement plans that include strategies to improve competition.	Agreed	Closed-Resolved
	5	Implement AASHTO guidelines for Independent Government Estimate calculations and develop policies and procedures for documenting a supervisor’s signoff and review.	Agreed	Open-Resolved In Progress
	6	Develop and implement policies and procedures for conducting a line-by-line comparison of costs described in a bid to the Independent Government Estimates in evaluating unbalanced bids.	Disagreed	Closed-Unresolved
DDOT had Flawed Contract Documentation, Administration, and Closeout Procedures	7	Implement procedures to assess the liability of the designer when processing change orders and maintain documentation as required by 27 DCMR § 2630.	Disagreed	Closed-Unresolved
	8	Approve and issue purchase orders prior to authorizing work or receiving invoices for payment or document the fund availability for exceptions.	Agreed	Open-Resolved In Progress
	9	Review purchase orders that are inactive for more than 1 year for potential closure and release of funds for better use.	Agreed	Closed-Resolved
	10	Implement a closeout procedure for federally funded projects and monitor performance of the closeout (i.e., District and federal) process.	Agreed	Closed-Resolved

Note: The OIG followed up on this report’s recommendations in its [Audit of Prior Year Recommendations](#) issued on July 17, 2020; and in its [FY 2021 OIG Recommendation Follow-up Report](#) issued on September 30, 2021.

UNIVERSITY OF THE DISTRICT OF COLUMBIA (UDC)

[University of the District of Columbia Management Recommendations for the Year Ended September 30, 2023](#) (January 31, 2024)

Finding	No.	Recommendation	Agency Response	Recommendation Status
Salary changes for student workers were not processed timely.	1	Management should develop a formal policy that addresses how to follow up on unfulfilled requests with outside agencies or other District government partners.	Agreed	Closed-Resolved

[University of the District of Columbia Management Recommendations for the Year Ended September 30, 2022](#) (January 31, 2023)

Finding	No.	Recommendation	Agency Response	Recommendation Status
A formalized risk assessment over the University's Information Systems has not been conducted.	1	Management should adopt a risk management framework to inform policies and procedures governing the protection of information technology assets.	Agreed	Closed-Resolved
	2	Management should create UDC specific policies to identify and mitigate risks to protect its information technology assets.	Agreed	Closed-Resolved
	3	Management should conduct periodic risk assessments over UDC information systems.	Agreed	Closed-Resolved

WASHINGTON CONVENTION AND SPORTS AUTHORITY (WCSA)

[Government of the District of Columbia Annual Comprehensive Financial Report, Reports of Independent Public Accountants for the Fiscal Year Ended September 30, 2022](#)
 (Issued January 31, 2023)

Finding	No.	Recommendation	Agency Response	Recommendation Status
Improper Back-up Recovery Procedures	1	Update its policies and procedures to include proper back-up of data based on the guidance set forth in NIST 800-53 standards CP-9 and CP-10.	Agreed In Part	Closed-Unresolved
	2	Perform regular backups of IT system data and store those backups in an offsite location	Agreed In Part	Closed-Resolved
	3	Regularly test the ability to restore critical systems and data, and document and mitigate any irregularities identified by the tests.	Agreed In Part	Closed-Unresolved
Insufficient Safeguards Against Malicious Code and Software	4	Document and implement an automated threat detection system that will automatically detect, alert, and remove malicious code.	Agreed	Closed-Unresolved
	5	Document and implement a continuous monitoring process to assess risk to Events DC from emerging threats and make necessary adjustments.	Agreed	Closed-Unresolved
Insufficient Controls to Properly Maintain and Protect Logs	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.	Agreed	Open-Unresolved
Weak Vulnerability Management Program	7	Develop and implement a stronger policy to ensure that Events DC performs regular vulnerability scanning based on risk to the environment.	Agreed	Closed-Unresolved
	8	Consider performing additional scans during fiscal year 2023 in response to the cyber-attack to ensure that all remnants of the intrusion have been found and eliminated.	Disagree	Closed-Unresolved
Lack of Risk Management Framework	9	We recommend that Events DC adopt a risk management framework relevant to its position as a quasigovernment organization.	Disagree	Open-Unresolved
Internal Control over Financial Reporting	10	We recommend that Events DC reconstruct its accounting records for fiscal year 2022.	Agreed	Closed-Resolved

WASHINGTON METROPOLITAN AREA TRANSIT AUTHORITY (WMATA)

Report on the Examination of the Capital Funding Agreement Between the Washington Metropolitan Area Transit Authority and the District of Columbia
 (Issued February 16, 2018)

Finding	No.	Recommendations	Agency Response	Recommendation Status
There Were Errors in Calculating the District of Columbia's Allocated Share	1	Reduce the District of Columbia's allocated contribution in the next fiscal year by \$8.1 million.	Disagreed*	Open-Resolved, Alternate Implementation

*The OIG followed up on this report's recommendation with both WMATA and DDOT. WMATA originally agreed to hire an independent company to settle the disagreement among the funding jurisdictions regarding their allocated shares of the Capital Funding Agreement. However, during the most recent follow-up, WMATA changed its position and stated that it disagrees with the recommendation because the calculation error was not supported in the report and therefore, WMATA did not agree that this was a material misstatement. Alternatively, DDOT agreed with the recommendation and commented, "Based on OIG's audit finding, the District of Columbia concurs with OIG that there was a[n] \$8.1M overpayment made by the District to WMATA. However, there are additional ways to address the overpayment besides reduction of next fiscal year's District allocation by WMATA. This includes other type[s] of agreements with WMATA that can ensure the District receives a contribution reduction of \$8.1M. The District is exploring all avenues to move this forward." Therefore, this recommendation will be transferred to DDOT (the customer-agency) during subsequent follow-up monitoring.

Note: The OIG followed up on this report's recommendations in its [Audit of Prior Year Recommendations](#) issued on July 17, 2020; and in its [FY 2021 OIG Recommendation Follow-up Report](#) issued on September 30, 2021.

WATER, DC (DCWATER)

DC Water's Procedures for Monitoring Lead in Drinking Water Could be Improved
 (Issued April 4, 2019)

Finding	No.	Recommendations	Agency Response	Recommendation Status
DC Water's Procedures for Monitoring Lead in Drinking Water Could Be Improved	1	Develop a plan to identify the unknown pipe materials within the water distribution system.	Agreed	Closed-Resolved
	2	Correct the service line information discrepancies in service line materials to ensure transparency, consistency, accuracy, and completeness of the best available information for customers and stakeholders.	Agreed	Closed-Resolved
	3	Develop a plan to increase water testing participation in areas not regularly part of the LCR sample testing.	Agreed	Closed-Resolved
	4	Use DC Water staff to collect samples or guide customers who collect LCR water samples.	Agreed	Closed-Resolved
Acceleration of Full Lead Service Line Replacements Would Reduce Public Health Risk	7	Develop a process or procedure to follow-up on outstanding customer requests for lead service line replacement, including the 255 customers currently on the list.	Agreed	Closed-Resolved

Note: The OIG followed up on this report's recommendations in its [Audit of Prior Year Recommendations](#) issued on July 17, 2020, and in its [FY 2021 OIG Recommendation Follow-up Report](#) issued on September 30, 2021.

YOUTH REHABILITATION SERVICES, DEPARTMENT OF (DYRS)

[Evaluation of Community-Based Services](#) (Issued November 17, 2023)

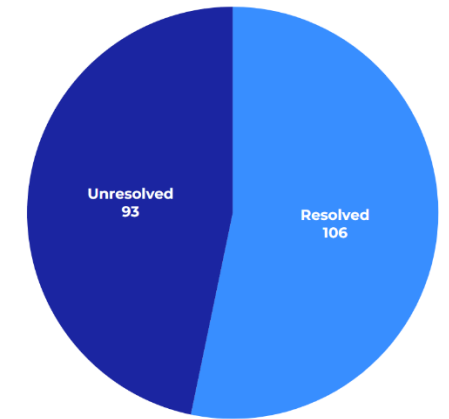
Finding	No.	Recommendation	Agency Response	Recommendation Status
Some Achievement Center service providers were compensated for services despite failing to meet minimum attendance requirements..	1	Mandate that DYRS-committed youths participate in a set number of hours or programs at the Achievement Centers and establish a standard for the number of hours or programs they must attend based on the length of their commitment	Agree in Part	Open-Unresolved
	2	Create tangible and intangible incentives to motivate youths' attendance and program participation, and encourage service providers to promote available programs	Agree	Open-Unresolved
	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 ...	Disagree	Open-Unresolved
	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	Agree in Part	Open-Unresolved
	5	Explore the transportation and safety barriers committed youths experience and develop actionable solutions.	Agree	Open-Resolved
Some Credible Messenger Initiative and Achievement Center service providers did not submit required documentation along with their invoices, leaving program resources vulnerable to fraud, waste, abuse, or mismanagement.	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 ...	Agree	Open-Resolved

Finding	No.	Recommendation	Agency Response	Recommendation Status
DYRS and PLC's CPI grant expenditure reports were inconsistent with the agency's official financial record.	7	Reconcile inconsistencies in expended CPI grant funds reported by SOAR, DYRS, and PLC, and report the findings to the OIG.	Partially Agree	Open-Unresolved
	8	Require discussion and remediation of invoice submission timeliness and expenditure discrepancies specifically, in monthly expenditure meetings.	Agree	Open-Resolved
PLC failed to monitor gift cards purchased and disseminated by providers.	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.	Agree	Open-Resolved
	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.	Agree	Open-Resolved
DYRS did not retain CPI grant administration documents.	11	Develop and implement internal control activities (such as policies or procedures) that ensure the collection and retention of appropriate documentation of transactions.	Agree	Open-Resolved
	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.	Agree	Open-Resolved

ADMINISTRATIVE CLOSURES

The following tables lists open recommendations that we are closing administratively. In general, this means we have insufficient information to conclude that the agency or agencies implemented our recommendation. However, too much time has elapsed for the listed recommendations for us to conclude their implementation would be effective at this late date. Accordingly, we are recording these recommendations as closed.

This year, we have closed 199 recommendations administratively. Of those, we considered 53% resolved and 47% unresolved.



Project	Agency	No.	Recommendation	Resolution	Status
16-1-12AM	DGS	4	Develop policies that include procedures to competitively bid contracted lease services; and requirements to provide relevant training to portfolio management staff.	Unresolved	Administratively Closed
16-1-12AM	DGS	8	Consider separating the lease administration and auditing services from future tenant representation contracts and award a separate contract with a fixed annual price for these services	Unresolved	Administratively Closed
16-1-12AM	DGS	13	Consult with the Office of Contracts and Procurement to determine if the leasing contracts executed without a valid PO between August 2015 and February 2016 require ratification	Unresolved	Administratively Closed
17-1-15FB	OCP	1	When making a decision on whether to exercise a contract option year moving forward, renegotiate or re-compete the contract to obtain competition from more than one qualified vendor in an effort to ensure a fair and reasonable price.	Unresolved	Administratively Closed
17-1-15FB	OCP	2	Implement controls to ensure the accuracy of documentation and analysis of the D&F prior to providing to internal and external decision makers.	Unresolved	Administratively Closed
17-1-15FB	OCP	3	Improve management oversight of the contract requirements phase of solicitations.	Unresolved	Administratively Closed
17-1-15FB	FEMS	4	Automate the data analysis process necessary to assess and deduct penalties for missed performance targets in a timely manner.	Resolved	Administratively Closed
17-1-15FB	FEMS	6	Retroactively verify all invoices to date and recoup any payments from the contractor for ambulance hours spent out-of-service for lack of equipment or personnel, or for mechanical failures, maintenance, or repairs.	Unresolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
17-I-01GG	UDC	1	Establish a comprehensive, ongoing procurement training curriculum for all UDC-OCP employees to improve the consistency of documentation of procurement activities and corresponding requisite approvals.	Resolved	Administratively Closed
17-I-01GG	UDC	2	"Establish a written agreement to work with an external audit entity (e.g., the D.C. OIG, the DCOCP, a contracted auditor) on a regular basis to ensure that a sample of UDC-OCP procurements is reviewed for compliance with the D.C. Code, DCMR, and UDC-OCP policies and procedures."	Resolved	Administratively Closed
17-I-01GG	UDC	3	Request a written opinion from the Office of the Attorney General clarifying the applicability of the PPRA to UDC-OCP; collaborate with the D.C. Council to amend conflicting language in the D.C. Code and revise corresponding provisions in the DCMR; and ensure that UDC-OCP procurement rules are updated and approved by the Council, and authorities and procedures are clearly and thoroughly documented.	Unresolved	Administratively Closed
17-I-01GG	UDC	4	Ensure that the UDC-OCP reporting structure and all UDC-OCP employees' responsibilities and authorities are explicitly defined in DCMR and UDC-OCP policies and procedures so that (a) UDC-OCP is able to maintain proper separation of duties between employees, and (b) internal and external oversight entities have clear criteria for evaluating UDC-OCP employees' actions and job performance.	Resolved	Administratively Closed
17-I-01GG	UDC	5	Mandate the use of standard templates, such as a contract file documentation checklist and narrative summaries, to ensure that all required information is captured and retained in contract files.	Resolved	Administratively Closed
17-I-01GG	UDC	6	Implement a policy and procedures that require all contracting and procurement activities be publicized in compliance with UDC procurement rules and PPRA requirements when applicable.	Unresolved	Administratively Closed
17-I-01GG	UDC	7	Create a plan with milestone dates to ensure that required notifications and documentation for all contracts (active as of the date of publication of this report) are publicized according to PPRA requirements.	Unresolved	Administratively Closed
17-I-02EBO	DMPED	1	Establish a written plan and/or internal job tool defining grant monitoring roles between a) the business development and strategy team; and b) the administrative grants team, to ensure that all grant-related monitoring duties are clearly assigned.	Unresolved	Administratively Closed
17-I-02EBO	DMPED	2	Ensure DMPED employees understand and acknowledge that they may not communicate to potential grantees information about planned RFAs that is not publicly available, to ensure that RFAs are developed independently and without improper consultation with a potential grantee.	Unresolved	Administratively Closed
17-I-02EBO	DMPED	3	Establish and implement written policies and procedures with respect to grant fund disbursement that comply with current DC Code provisions.	Unresolved	Administratively Closed
17-I-02EBO	DMPED	4	Consistently conduct and document oversight of grantees' performance regardless of when grant funds are disbursed to the grantee, to include timely, critical evaluations of supporting invoices,	Unresolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
			expense reports, other deliverables, and general performance measures. Grant monitoring personnel should have duties that are separate from the grant's program/fiscal management, technical assistance, and any other function related directly to grant administration, and monitoring personnel should document their observations and prepare written reports to communicate findings and concerns.		
17-I-02EBO	DMPED	5	Review all active DMPED grants, and institute an automatic notification system to ensure that grant close-outs and amendments are timely executed, when needed.	Unresolved	Administratively Closed
17-I-02EBO	DMPED	6	Train employees on existing policies and procedures to ensure that irregularities with respect to grant forms and templates are reduced or eliminated.	Unresolved	Administratively Closed
17-I-02EBO	DMPED	7	Coordinate with the Office of Partnerships and Grants Services (OPGS) to create a searchable repository of grant award information that would help District entities prevent and detect duplicative grant spending.	Unresolved	Administratively Closed
17-I-03HC	DOH	1	Develop an implementation plan that identifies milestone dates and assigns specific responsibilities within DOH for obtaining the legislative authority, cooperation from other District entities (e.g., MPD), and any additional technology and resources needed for DOH to fully participate in FBI NGI Rap Back.	Unresolved	Administratively Closed
17-I-03HC	DOH	2	Work with the Council of the District of Columbia's Committee on Health to introduce and enact legislation necessary for DOH to fully implement rap back capability.	Unresolved	Administratively Closed
17-I-03HC	DOH	3	Identify, document, and implement improvements to grant oversight and progress reporting mechanisms that (a) provide senior DOH leadership with greater visibility into DOH's compliance with grant terms, and (b) promote accountability and a shared awareness of grant compliance information being reported outside the agency.	Resolved	Administratively Closed
17-I-03HC	DOH	4	Ask CMS whether (a) DOH should submit an amended grant closeout report to correct inaccuracies in the original report, and (b) DOH could be subject to penalty or other corrective action due to its failure to comply with the grant's rap back requirement.	Unresolved	Administratively Closed
17-I-04HT	DHCF	1	Evaluate the need to cap NET broker profits and losses in future NET contracts (and determine the feasibility of a contract modification for the current contract), to include: 1) obtaining trip and administrative cost data from the broker; 2) verifying the accuracy of these data; 3) developing a financial risk corridor that meets the District's needs; and 4) periodically comparing trip and administrative costs against revenue received by the broker under the contract.	Resolved	Administratively Closed
17-I-04HT	DHCF	2	Effectively plan for future NET procurements by implementing a NET program procurement strategy that establishes well-defined milestone completion dates well in advance of contract expiration to ensure adequate time for competitively bidding future contracts.	Resolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
17-I-04HT	DHCF	3	Collaborate with OCP to determine whether MTM is paid prospectively and draft future NET contracts to require payment to the NET contractor after services are completed.	Unresolved	Administratively Closed
17-I-04HT	DHCF	4	Establish a written plan and/or job tool to strengthen contract oversight and evaluation of MTM, to include: 1) critical deliverables from MTM; 2) the required frequency for the transmission of these deliverables; and 3) how DHCF will use the information. Collaborate across agency divisions (e.g., among the CA and DPI) to determine the feasibility of automating some of the data analysis from MTM-provided reports. Update the contract, as appropriate, to reflect data reporting requirements for contractors, required information to be transmitted, and a consistent structure and format.	Resolved	Administratively Closed
17-I-04HT	DHCF	5	Refer service-related complaints to MTM for resolution and research the possibility of devoting more internal resources (e.g., more FTEs) to monitoring NET services on a daily basis.	Unresolved	Administratively Closed
17-I-04HT	DHCF	6	Continue its audits and reviews of MTM and collaborate with MTM to obtain any additional data needed to conduct future, comprehensive audits of MTM's services, including audits of: 1) trip data and comparing it against medical claims data; 2) MTM's internal complaint processes; 3) the beneficiary experience by riding in a provider vehicle on a random basis; 4) routine rider satisfaction surveys; and 5) MTM's source data.	Resolved	Administratively Closed
17-I-05CR	DLCP	1	Configure Accela to generate management reports that track ICU's performance in meeting initial response time goals and better ensure the integrity of the data collected. If configuring Accela to produce these reports is not feasible, DCRA should establish a more efficient process for monitoring and reporting performance.	Resolved	Administratively Closed
17-I-05CR	DLCP	2	Establish procedures that guide the use of Accela, specifically those for complaint intake, inspection activities, and other data entry practices, and publish these procedures in a user-friendly guide.	Resolved	Administratively Closed
17-I-05CR	DLCP	3	Implement a process that ensures all inspectors are trained on data entry procedures for Accela and maintain inspectors' related training records.	Unresolved	Administratively Closed
17-I-05CR	DLCP	4	Collaborate with OIS to find a way to better distinguish between Office of Planning HP cases and ICU cases in the Accela database.	Unresolved	Administratively Closed
17-I-05CR	DLCP	5	Conduct yearly audits of ICU cases to ensure inspectors are entering data correctly and meeting performance standards.	Unresolved	Administratively Closed
17-I-05CR	DLCP	6	Update, finalize, and distribute the Illegal Construction Unit's operating procedures to include thorough documentation of pre-inspection requirements, workflow timelines, case preparation and tracking standards, and post-inspection procedures, to include: a) thru e) recommendations.	Resolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
17-I-05CR	DLCP	7	Announce vacancies for two Combination Code Compliance Specialist I positions that remain open until they are filled; ensure that requirements of the position include after-hours, weekend, and holiday hours as part of the regular tour of duty.	Resolved	Administratively Closed
17-I-05CR	DLCP	8	Implement a program for conducting random after-hours patrols on a weekly basis, which could include volunteer coverage by inspectors outside the ICU.	Unresolved	Administratively Closed
17-I-05CR	DLCP	9	Expand DCRA's reporting ability within the District's 311 application to incorporate a time-stamped picture of after-hours construction and take action based on citizen reports.	Unresolved	Administratively Closed
17-I-05CR	DLCP	10	Ensure Accela includes fields that detail when complaints arrive and aggregate after-hours and weekend/holiday complaints; task DCRA management to study the prevalence of the complaints; and draft a plan to address complaints based on the study results.	Unresolved	Administratively Closed
18-I-01KA	DDOT	11	Determine what amount, if any, of the \$2.2 million the District can recoup from WMATA.	Unresolved	Administratively Closed
18-I-02KA	DDOT	2	Implement procedures to detect potential anticompetitive practices.	Unresolved	Administratively Closed
18-I-02KA	DDOT	3	Determine in writing why increasing the original contract ceiling value without competition and/or issuing a task order beyond the original contract term is in the best interest of the District.	Unresolved	Administratively Closed
18-I-02KA	DDOT	6	Develop and implement policies and procedures for conducting a line-by-line comparison of costs described in a bid to the Independent Government Estimates in evaluating unbalanced bids.	Unresolved	Administratively Closed
18-I-02KA	DDOT	7	Implement procedures to assess the liability of the designer when processing change orders and maintain documentation as required by 27 DCMR § 2630.	Unresolved	Administratively Closed
18-I-01JA	DHS	1	Amend the Quality Inn and Suites contract, the Days Inn Gateway contract, and TCP's Continuum of Care contract, to ensure inspection responsibilities and requirements at the two hotels are clearly defined.	Unresolved	Administratively Closed
18-I-01JA	DHS	2	Review the hotel contracts to ensure each enumerates all requisite insurance coverages and promptly amend the contract terms, if necessary, to correct any identified deficiencies.	Unresolved	Administratively Closed
18-I-01JA	DHS	3	Confirm that each hotel's current insurance coverage satisfy all contractual requirements.	Unresolved	Administratively Closed
18-I-01JA	DHS	4	Develop and implement a methodology by which contract administrators can monitor and ensure compliance with each "Contractor Requirement" in the Quality Inn and Suites and Days Inn Gateway contracts.	Unresolved	Administratively Closed
18-I-02PO	OCP	1	Update the DCSS Terms and Conditions (Feb. 2010) and insert language in all new TSS contracts to (a) clearly define all contract oversight processes, including but not limited to, contractor evaluation and	Unresolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
			compliance with the 51% District Residents New Hires requirement, and (b) assign specific responsibilities to OCP personnel and District agency procurement personnel who issue task orders under TSS contracts.		
18-I-02PO	OCP	2	Implement a process through which OCP, prior to exercising an option year, requests information from DOES regarding a contractor's compliance with the 51% District Residents New Hire requirement.	Unresolved	Administratively Closed
18-I-02PO	OCP	3	Require contractors to submit quarterly sales reports that contain all information required by the terms of their contracts; establish a process for timely addressing contractors' non-compliance with reporting requirements; and implement a mechanism for verifying information presented in contractors' quarterly reports to confirm their sales discount payments are accurate.	Unresolved	Administratively Closed
18-I-02PO	OCP	4	Create a capability in PASS that (a) reliably links task orders/purchase orders to a specific contract number, and (b) allows authorized PASS users, including OCP DCSS staff, to generate reports that summarize all procurement activity under a specific contract.	Unresolved	Administratively Closed
18-I-03EBO	DMPED	1	Adopt a standard process for signing and authorizing documentation to ensure uniformity within grant files.	Resolved	Administratively Closed
18-I-03EBO	DMPED	2	Establish a policy in the Grants Manual requiring DMPED to retain the same records it requires its grantees to retain for the same period of time.	Resolved	Administratively Closed
18-I-03EBO	DMPED	3	Amend its policy to require the maintenance of DMPED-authored documentation for all funding negotiations and commitments, and require such negotiations and commitments be documented on official DMPED letterhead and signed by more than one authorizing official.	Resolved	Administratively Closed
18-I-03EBO	DMPED	4	Coordinate with the Office of the Attorney General (OAG) to review all covenants and agreements pertaining to the Dix Street Revitalization Project to identify and document instances of noncompliance or default, and determine whether corrective action is warranted.	Unresolved	Administratively Closed
18-I-03EBO	DMPED	5	Provide the OIG with evidence that, as stated in the sole source justification memorandum, DMPED "internally evaluated and scored the sole source award using the same criteria that would have applied to a competitive solicitation.	Resolved	Administratively Closed
18-I-03EBO	DMPED	6	Provide mandatory training to DMPED employees that addresses the need to maintain all grant award and administration documentation, to include the evaluation and scoring of all grant applications	Resolved	Administratively Closed
18-I-03EBO	DMPED	7	Provide the OIG with the Fiscal Sufficiency Certification from the FY17 disbursement to fund the second installment of the 2016 sole source award, or if DMPED lacks such Certification, provide the OIG with an explanation as to why it lacks one.	Unresolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
18-I-03EBO	DMPED	8	Review and revise any internal processes related to obtaining proper and timely funding certification to delineate who is responsible for ensuring that DMPED receives funding certification before disbursing funds.	Unresolved	Administratively Closed
18-I-03EBO	DMPED	9	Implement a mandatory training program with a curriculum that affords DMPED personnel the skills and knowledge necessary to adequately monitor real estate development projects.	Unresolved	Administratively Closed
18-I-03EBO	DMPED	10	Create an internal process for reviewing, evaluating, and approving a grant recipient's selection (or DMPED's selection, when applicable) of a third-party construction consultant.	Unresolved	Administratively Closed
18-I-03EBO	DMPED	11	Require that DSCRCP revise its Closeout Report to include all of the requirements of the First Amendment to the Grant Agreement and DMPED's Grant Manual, including the submission of an audit equivalent to the one required by OMB Circular A-133.	Resolved	Administratively Closed
18-I-03EBO	DMPED	12	Procure an independent, third-party audit of the entire development project in the event DSCRCP does not submit a proper audit.	Resolved	Administratively Closed
18-I-05KGO	DOEE	1	The CO and CA review the contract to ensure that all contract requirements are specific and measurable, and properly itemized as contract deliverables with due dates and descriptions.	Resolved	Administratively Closed
18-I-05KGO	DOEE	2	The CO work with the DCSEU to modify the contract deliverables to include cost-to-date expenses reporting, the asset tracking log, and IT costs breakdown reporting.	Resolved	Administratively Closed
18-I-05KGO	DOEE	3	DOEE posts the executed contract and all amendments and modifications to www.doe.dc.gov.	Resolved	Administratively Closed
18-I-05KGO	DOEE	4	The CO submits the contract and all required documentation to OCP for posting to the Awarded Contracts Database.	Unresolved	Administratively Closed
18-I-05KGO	DOEE	5	The Chairperson of the DCSEU Advisory Board implement procedures (via policy, guidance, checklists, or training) to ensure adherence to all reporting deadlines as required under D.C. Code § 8-1774.04(g).	Resolved	Administratively Closed
18-I-05KGO	DOEE	6	The Director of DOEE implements procedures to ensure that the Board's Annual Report on the DCSEU's progress is routinely publicly posted within ten days of submission to the D.C. Council.	Resolved	Administratively Closed
18-I-05KGO	DOEE	7	The CA attends in-person CA training per OCP requirements.	Resolved	Administratively Closed
18-I-05KGO	DOEE	8	The CA attends performance-based contract training that includes the technical aspects of administering a performance-based contract.	Resolved	Administratively Closed
18-I-05KGO	DOEE	9	DMPED modify and reissue the CA Delegation Memorandum to add verbiage for CA training requirements and ensure that specific training requirements are included in all future CA Delegation Memoranda.	Resolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
19-1-003TO	OCTO	6	Obtain full access to vendor management system to ensure underlying documentation for background check reports is maintained.	Unresolved	Administratively Closed
19-1-01AM0	DGS	1	Issue a written directive reiterating (and revising, where necessary) contract file documentation requirements, including that all files must contain complete proposal scoring documentation and subcontract information, so individuals not directly involved in the procurement process can comprehend agency actions and decision making.	Resolved	Administratively Closed
19-1-01AM0	DGS	2	Implement annual training for employees on contract file documentation requirements.	Resolved	Administratively Closed
19-1-01AM0	DGS	3	Convene a meeting with MOLC, OCP, DSLBD, the CA, and DGS to determine whether changes are needed regarding how CBE preference points are awarded whether the number of preference points should be fixed or proportional to the scoring scale.	Resolved	Administratively Closed
19-1-01AM0	DGS	4	Work with the D.C. Council to amend the D.C. Code to ensure that statutory language accurately reflects any changes that result from these deliberations.	Unresolved	Administratively Closed
19-1-01AM0	DGS	5	Implement more specific criteria for determining offeror responsibility through standardized research and evaluation methods, to include guidance on: a) agency research that should be conducted following agency receipt of a bidder-offeror form; b) the use of a comparative risk analysis; c) how DGS will evaluate an offeror's litigation history; and d) meeting with an offeror prior to a non-responsibility determination to verify information that DGS may use to support its determination.	Resolved	Administratively Closed
19-1-01AM0	DGS	6	Require regular training for employees on responsibility determination criteria and procedures.	Resolved	Administratively Closed
19-1-01AM0	DGS	7	Develop, implement, and regularly train employees on detailed criteria regarding BAFO requests.	Resolved	Administratively Closed
19-1-23CF	DOES	9	Develop a plan to achieve or revise performance targets for participant placements in subsidized employment	Unresolved	Administratively Closed
19-1-23CF	DOES	13	Develop procedures to enforce the worksite placement extension criteria	Unresolved	Administratively Closed
19-1-24MA	DOEE	5	Establish specific performance goals for planting trees, installing green roofs, and retrofitting impervious surfaces needed to restore the Anacostia River to a fishable and swimmable state by 2032.	Unresolved	Administratively Closed
19-1-24MA	DOEE	7	Develop and implement an environmental management system to adaptively manage progress and track Anacostia River restoration achievements.	Unresolved	Administratively Closed
19-1-26AT	DCPS	1	1. Address the attorney-client privilege issue discussed above so OIG can determine the accuracy of certifications made to the Chief Financial Officer as required by DC Code § 1 301.115a(a)(3)(J).	Unresolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
19-1-26AT	DCPS	3	Establish standard operating procedures to provide guidance on how DCPS-OGC staff attorneys determine fees in negotiated settlements.	Unresolved	Administratively Closed
19-1-28CR	DCRA	1	Identify and adopt an internal control framework to be used throughout the agency.	Resolved	Administratively Closed
19-1-28CR	DCRA	2	Establish a process for engaging stakeholders, performing and documenting a strategic planning process to develop a long-term strategic plan.	Resolved	Administratively Closed
19-1-28CR	DCRA	3	Conduct periodic self-assessment of the organization's strengths, weaknesses, opportunities, and threats.	Resolved	Administratively Closed
19-1-28CR	DCRA	4	Develop a strategic plan to provide details about DCRA's mission, vision, goals, objectives, and alternative courses.	Resolved	Administratively Closed
19-1-28CR	DCRA	5	When developing the strategic plan, establish long-term goals that extend beyond the 1-year budget cycle.	Resolved	Administratively Closed
19-1-28CR	DCRA	6	Develop policies and procedures manual to ensure authorities and responsibilities are clearly established.	Resolved	Administratively Closed
19-1-28CR	DCRA	7	Develop and distribute policies and SOPs for all DCRA business processes.	Resolved	Administratively Closed
19-1-28CR	DCRA	8	Using the District of Columbia's Code of Conduct, develop additional ethical guidelines specific to DCRA's mission.	Resolved	Administratively Closed
19-1-28CR	DCRA	9	Examine current employee workload to establish performance targets that are clear and measurable.	Resolved	Administratively Closed
19-1-28CR	DCRA	10	Develop procedures to ensure each function has adequate performance measures in place to assist management in determining if it is adequately resourced and equipped.	Resolved	Administratively Closed
19-1-28CR	DCRA	11	Monitor and discuss performance with staff and hold them accountable with appropriate rewards and consequences.	Resolved	Administratively Closed
19-1-28CR	DCRA	12	Develop onboarding, succession, and contingency plans to respond to sudden and long-term personnel changes.	Resolved	Administratively Closed
19-1-28CR	DCRA	13	Conduct and document an agency-wide risk assessment.	Resolved	Administratively Closed
19-1-28CR	DCRA	14	Consider and implement risk assessment results in the development of the agency's strategic plan and internal control design.	Resolved	Administratively Closed
19-1-28CR	DCRA	15	Include risk assessment results when revising and developing SOPs.	Resolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
19-1-28CR	DCRA	16	Include fraud risk as part of DCRA's comprehensive risk assessment.	Resolved	Administratively Closed
19-1-28CR	DCRA	17	Include other risks as part of DCRA's comprehensive risk assessment. For those risks that DCRA can control, it must decide whether to accept the risks or mitigate them through enhanced internal controls.	Resolved	Administratively Closed
19-2-22KA	DDOT	1	Recoup \$1,431,231 in additional fixed administrative fees.	Unresolved	Administratively Closed
19-I-02CR	DLCP	1	Develop policies and procedures that capture the continuum of activities from NOI generation through OAH adjudication.	Resolved	Administratively Closed
19-I-02CR	DLCP	2	Ensure policies and procedures implement DCMR requirements, to include: accrual of interest; respondents' right to enter into a payment agreement; and suspension of a license or permit for failure to comply with a final order or payment agreement.	Unresolved	Administratively Closed
19-I-02CR	DLCP	3	Develop policies and procedures related to receiving fine payments from respondents. Provide training to DCRA employees on these policies and procedures	Resolved	Administratively Closed
19-I-02CR	DLCP	4	Update all OCI employees' position descriptions and performance plans so they reflect employees' respective tasks and responsibilities, and OCI program objectives and goals.	Unresolved	Administratively Closed
19-I-02CR	DLCP	5	Determine the universe of unpaid NOIs, assess the number and dollar amount of unpaid fines and penalties, and determine what action, if any, can be taken to ensure receipt of fines and penalties due to the District of Columbia government.	Unresolved	Administratively Closed
19-I-02CR	DLCP	6	Ensure the Accela and Quick Base information systems track all NOI-related information to ensure accuracy, completeness, and validity.	Resolved	Administratively Closed
19-I-02CR	DLCP	7	Ensure adequate separation of duties as they relate to NOIs and tracking fines and penalties within DCRA information systems.	Resolved	Administratively Closed
19-I-02CR	DLCP	8	Develop policies and procedures related to the transfer and tracking of NOI debt from DCRA to the CCU.	Unresolved	Administratively Closed
19-I-02CR	DLCP	9	Determine the extent to which the OCFO CCU will collect NOI debt.	Unresolved	Administratively Closed
19-I-03PO	OCP	1	Work with the Executive Office of the Mayor to issue written guidance that outlines OCP's authority and responsibilities and agencies' obligation to involve OCP's SPD in the disposition of surplus District property.	Unresolved	Administratively Closed
19-I-03PO	OCP	2	Update the content on ocp.dc.gov to more prominently and effectively publicize OCP's authority and agencies' obligations regarding the disposition of surplus District property.	Unresolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
19-I-03PO	OCP	3	Request each agency subject to the PPRA but independent from the CPO's authority enter into a surplus property disposition agreement with OCP.	Unresolved	Administratively Closed
19-I-03PO	OCP	4	Request each agency exempt from both the PPRA and the CPO's authority enter into a surplus property disposition agreement with OCP.	Unresolved	Administratively Closed
19-I-03PO	OCP	5	Enter into a surplus property disposition agreement with each entity served under OCP's contract with GovDeals.	Unresolved	Administratively Closed
19-I-03PO	OCP	6	Document the auction revenue verification process cited in the GovDeals contract.	Resolved	Administratively Closed
19-I-03PO	OCP	7	Request the Office of the Chief Technology Officer provide OCP an assessment of the SPD's data destruction practices and ensure they comply with the PPRA and industry standards.	Unresolved	Administratively Closed
19-I-03PO	OCP	8	In coordination with OCTO, implement a plan to increase awareness and improve data destruction practices at District agencies.	Resolved	Administratively Closed
19-I-03PO	OCP	9	Evaluate an increase in the District's buyer's premium rate, to fully offset the fees the District pays to GovDeals.	Unresolved	Administratively Closed
19-I-03PO	OCP	10	Coordinate with the Office of the Chief Financial Officer (OCFO) to determine whether sales tax could be applied to online auction sales.	Unresolved	Administratively Closed
19-I-05GA	DCPS	1	"Define and document DCPS and OCFO employees' roles and responsibilities for prioritizing, investigating and resolving instances of potential SAF policy non-compliance, and distribute the guidance to all employees involved with SAF administration and oversight."	Resolved	Administratively Closed
19-I-05GA	DCPS	2	Identify how OCFO and DCPS Compliance can reduce common recurring deficiencies in SAF account administration (e.g., conduct an annual analysis of OCFO and DCPS Compliance findings and communicate the results of the analysis to all schools), and more consistently and effectively penalize schools according to existing provisions in the OCFO Manual.	Resolved	Administratively Closed
19-I-05GA	DCPS	3	Implement a DCPS Compliance audit follow-up procedure to increase the likelihood that schools comply timely with audit report recommendations.	Resolved	Administratively Closed
19-I-05GA	DCPS	4	Engage an external accounting firm to the SAF program annually and publish the audit report(s) on DCPS' website.	Resolved	Administratively Closed
19-I-05GA	DCPS	5	Establish a policy and practice for publishing school-specific SAF deposit, disbursement, and balance information and DCPS Compliance performance audit reports on its website.	Resolved	Administratively Closed
19-I-06GD	DCPS	1	Develop application and admissions policies for Duke Ellington that implement 5A DCMR § 5001.2 and aim to admit as many District resident students as capacity allows.	Resolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
19-I-06GD	DCPS	2	Revise the District of Columbia Residency Verification Form to include: 1) definitions for the terms “parent,” “guardian,” “custodian,” and “other primary caregiver,” as defined by D.C. Code § 38-301; 2) language requiring documentation to establish status as an “other primary caregiver,” as required by D.C. Code § 38-310(a); and 3) an option to indicate the student self-identifies as a non-resident.	Resolved	Administratively Closed
19-I-06GD	DCPS	3	Implement internal written policies and/or procedures for 1) managing tuition payments that reflect updated processes; and 2) reviewing and analyzing Tuition Agreements for sufficiency and completion prior to allowing non-resident students to enroll in District public schools.	Resolved	Administratively Closed
19-I-06GD	DCPS	4	Update the OIG on OSSE’s progress toward implementing the new tuition management application into its tuition collection processes by September 30, 2019.	Unresolved	Administratively Closed
19-I-06GD	DCPS	5	Revise the Tuition Agreement Form to include the student’s date of enrollment.	Unresolved	Administratively Closed
20-1-04GA	DCPS	1	Require schools to attest prior to the school year, and after classes have been scheduled, that every student will receive the required number of health education minutes during each school year.	Unresolved	Administratively Closed
20-1-04GA	OSSE	1	Require schools to attest prior to the school year, and after classes have been scheduled, that every student will receive the required number of health education minutes during each school year.	Unresolved	Administratively Closed
20-1-04GA	OSSE	2	New Require schools to submit waivers of the HSA requirements if they are not able to meet the health education requirement and to develop an action plan before the next school year to ensure that they will not submit a waiver the following year.	Unresolved	Administratively Closed
20-1-04GA	DCPS	2	Require schools to submit waivers of the HSA requirements if they are not able to meet the health education requirement and to develop an action plan before the next school year to ensure that they will not submit a waiver the following year.	Resolved	Administratively Closed
20-1-04GA	DCPS	3	Implement an enforcement mechanism for schools that do not meet the health education requirement for 2 consecutive years.	Unresolved	Administratively Closed
20-1-04GA	OSSE	3	Implement an enforcement mechanism for schools that do not meet the health education requirement for 2 consecutive years.	Unresolved	Administratively Closed
20-1-04GA	OSSE	4	Modify the SHP to require schools to attest that they have addressed each of the topics listed in the DCMR in each health course.	Unresolved	Administratively Closed
20-1-04GA	DCPS	5	Engage an outside entity to review the scope and sequence of DCPS’ health courses for 6th, 7th, and 8th grades, specifically to determine whether HIV-prevention needs to be taught more frequently.	Unresolved	Administratively Closed
20-1-04GA	OSSE	5	Engage an outside entity to review the scope and sequence of DCPS’ health courses for 6th, 7th, and 8th grades, specifically to determine whether HIV-prevention needs to be taught more frequently.	Unresolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
20-1-04GA	DCPS	6	Collaborate to revise the vetting procedure for verifying self-reported health education minutes.	Resolved	Administratively Closed
20-1-04GA	OSSE	6	Collaborate to revise the vetting procedure for verifying self-reported health education minutes.	Resolved	Administratively Closed
20-1-04GA	OSSE	7	Revise instructions related to recording the average number of health education minutes per week to account for the various ways schools structure health classes.	Resolved	Administratively Closed
20-1-04GA	OSSE	8	Revise the SHP to include questions seeking the average number of health education minutes received by each middle school grade.	Resolved	Administratively Closed
20-1-04GA	DCPS	9	Transmit all school-level results annually to principals and health educators.	Resolved	Administratively Closed
20-1-04GA	OSSE	9	Transmit all school-level results annually to principals and health educators.	Resolved	Administratively Closed
20-1-04GA	DCPS	10	Establish a process to review HPEA results and trends periodically and adjust how schools teach health accordingly.	Resolved	Administratively Closed
20-1-04GA	OSSE	10	Establish a process to review HPEA results and trends periodically and adjust how schools teach health accordingly.	Unresolved	Administratively Closed
20-1-04GA	DCPS	11	Convene a group of LEA and OSSE representatives to review assessment questions and make modifications as required.	Resolved	Administratively Closed
20-1-04GA	OSSE	11	Convene a group of LEA and OSSE representatives to review assessment questions and make modifications as required.	Unresolved	Administratively Closed
20-1-04GA	OSSE	12	Promulgate rules implementing HSA.	Unresolved	Administratively Closed
20-I-02DY	DCRB	1	In cooperation with the Board, assess personnel needs, prioritize which vacancies in senior-level leadership must be filled, and create a plan of action to fill the vacancies.	Resolved	Administratively Closed
20-I-02DY	DCRB	2	Create a Chief Operations Officer role to assume the Executive Director's current operational duties, including oversight of the DCRB Procurement Department.	Resolved	Administratively Closed
20-I-02DY	DCRB	3	Revise DCRB's MOU with OCP to specify principal duties, a reporting chain, and contracting authorities.	Resolved	Administratively Closed
20-I-02DY	DCRB	4	Implement annual training for Board Members to familiarize them with procurement rules and processes.	Resolved	Administratively Closed
20-I-02DY	DCRB	5	Promulgate a regulation subjecting DCRB to the PPRA and OCP's regulations in Title 27 DCMR while maintaining independence from OCP's authority.	Unresolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
20-I-02DY	DCRB	6	Review and revise the Procurement Manual to better align it with the PPRA and OCP's regulations in Title 27 DCMR.	Unresolved	Administratively Closed
20-I-02DY	DCRB	7	Create a procurement-specific action plan that aggregates and prioritizes recommendations from the consultants' reviews, identifies which recommendations DCRB will implement, and establishes a timetable for implementing each.	Unresolved	Administratively Closed
20-I-02DY	DCRB	8	Present the action plan to the Board's Audit Committee for review, approval, and monitoring.	Resolved	Administratively Closed
20-I-02DY	DCRB	9	Revise the Procurement Manual to require the public posting of all available procurement information.	Resolved	Administratively Closed
20-I-02DY	DCRB	10	Document, implement, and publicize a bid/contract protest procedure.	Resolved	Administratively Closed
20-I-02DY	DCRB	11	Improve DCRB's capability to track spending on active contracts against budget and contract ceilings and include automated notifications to both the Procurement and Finance Departments if a requisition will approach or exceed the authorized value of the contract.	Resolved	Administratively Closed
20-I-02DY	DCRB	12	Create a mechanism whereby the Procurement Department, Finance Department, and the Contract Officer's Representative assigned to a contract are automatically informed of key events, such as payments to contractors and approaching contract option deadlines.	Resolved	Administratively Closed
20-I-02DY	DCRB	13	Update DCRB's Procurement Manual to include all new processes and related duties and responsibilities of those involved in the contract administration process.	Resolved	Administratively Closed
20-I-02DY	DCRB	14	Revise internal policies to guide acquisition planning and the appropriate use of sole-source contracts.	Resolved	Administratively Closed
20-I-02DY	DCRB	15	Implement a review and approval process for sole source justifications independent of the Procurement Department and the DCRB entity that will benefit from the procurement.	Resolved	Administratively Closed
20-I-02DY	DCRB	16	Adopt a policy requiring contracts to be re-competed if the type of contract being negotiated is changed after bids have been received.	Resolved	Administratively Closed
20-I-02DY	DCRB	17	Provide quarterly reminders to employees regarding their duty to report potential conflicts of interest.	Resolved	Administratively Closed
20-I-02DY	DCRB	18	Pursuant to 7 DCMR § 1602.5, designate an Ethics Officer to provide DCRB employees with guidance on ethical matters.	Unresolved	Administratively Closed
20-I-07JA	DHS	1	Establish roles that clearly delineate and deconflict responsibilities in order to support agency goals and objectives	Unresolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
20-I-07JA	DHS	2	DHS Re-evaluate and revise current ESA performance goals to include SNAP and TANF eligibility determination accuracy and timeliness.	Unresolved	Administratively Closed
20-I-07JA	DHS	3	Ensure staff at all levels know and understand the appropriate channels to report suspected fraud, waste, and abuse.	Resolved	Administratively Closed
20-I-07JA	DHS	4	Ensure information on how to report possible fraud, waste, and abuse is available and accessible to the public within all Service Centers.	Resolved	Administratively Closed
20-I-07JA	DHS	5	Ensure DHS' investigative mission areas are within current investigative and law enforcement authorities provided to it by DC Code.	Resolved	Administratively Closed
20-I-07JA	DHS	6	Ensure DHS employees, who perform investigative functions on behalf of the agency, have clearly defined boundaries within which they can operate.	Resolved	Administratively Closed
20-I-07JA	DHS	7	Establish a memorandum of understanding with law enforcement authorities for the investigation of suspected crimes committed against DHS programs	Resolved	Administratively Closed
20-I-07JA	DHS	8	Designate a single entity for DHS-wide risk assessments to allow for a systemic evaluation across all programs and operations.	Unresolved	Administratively Closed
20-I-07JA	DHS	9	Develop and implement a comprehensive risk assessment process that addresses all aspects of agency operations, enabling management to continually identify, analyze, and respond to risks related to achieving the agency's defined objectives.	Resolved	Administratively Closed
20-I-07JA	DHS	10	Ensure fraud risk factors are considered as part of DHS' comprehensive risk assessment process.	Resolved	Administratively Closed
20-I-07JA	DHS	11	Assign responsibility to a single entity within the agency to assess fraud risks related to SNAP and the TANF program.	Unresolved	Administratively Closed
20-I-07JA	DHS	12	Establish proper physical controls to safeguard case records from loss or unauthorized access.	Resolved	Administratively Closed
20-I-07JA	DHS	13	Ensure policies address the need to safeguard case records against any form of unauthorized access.	Resolved	Administratively Closed
20-I-07JA	DHS	14	Work with DHCF to address DCAS system errors identified by FNS.	Resolved	Administratively Closed
20-I-07JA	DHS	15	Establish an effective process for tracking and remediating all identified DCAS issues.	Resolved	Administratively Closed
20-I-07JA	DHS	16	Establish policies and procedures to implement DCMR contract administrator requirements	Resolved	Administratively Closed

Project	Agency	No.	Recommendation	Resolution	Status
20-I-07JA	DHS	17	Ensure DHS supervisors confirm contract administrators are performing their required duties and responsibilities	Resolved	Administratively Closed
20-I-07JA	DHS	18	Incorporate corroborating data sources, in addition to data derived from the BPR contract, to improve the effectiveness of DHS' internal control system.	Unresolved	Administratively Closed
20-I-07JA	DHS	19	Coordinate with DHCF to enable DCAS functionalities, which will allow DHS employees to extract relevant data to perform their own analysis	Resolved	Administratively Closed
20-I-07JA	DHS	20	Ensure staff consider external information relating to risks, changes, or issues that impact benefit programs	Unresolved	Administratively Closed
20-I-07JA	DHS	21	Establish a baseline for monitoring DHS' internal control system and any subsequent business process interventions.	Resolved	Administratively Closed
20-I-07JA	DHS	22	Determine what additional measures can be incorporated to automate the monitoring of DHS' internal control system.	Resolved	Administratively Closed
20-I-07JA	DHS	23	Automate DCAS functions to support management's monitoring of SNAP and TANF program performance.	Resolved	Administratively Closed
21-1-01MA(a)	OCP	10	Seek reimbursement for the 615,000 counterfeit masks valued at \$2.1 million and nonconforming supplies and equipment identified as part of Recommendation 9.	Unresolved	Administratively Closed

CONCLUSION

Our review of open recommendations from reports issued between FY 2017 and FY 2023 revealed significant progress in addressing previously identified issues across District agencies. We verified that responsible agencies completed corrective actions for 162 recommendations, which are now classified as "Closed-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 203 "Open-Resolved" and 112 "Open-Unresolved" recommendations in future follow-up reports. These outstanding items represent ongoing opportunities for agencies to further enhance their operations and internal controls.

Additionally, we administratively closed 199 older recommendations due to changes in operational environments or other circumstances that rendered them no longer applicable. This process ensures our focus remains on current, relevant issues facing the District.

Moving forward, we encourage all agencies to maintain their commitment to addressing open recommendations. The 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.



APPENDIX A. OBJECTIVES, SCOPE & METHODOLOGY

We began our follow-up review of OIG recommendations on December 19, 2023, for all open audit recommendations contained in reports issued during FYs 2017 – 2023.

OBJECTIVES

Our objectives for this follow-up review were to determine: (1) the status of open recommendations; (2) whether corrective actions remedied key conditions identified in prior OIG engagements; and (3) whether agencies realized monetary benefits (if applicable).

SCOPE

This review consists of selected OIG audit and attestation reports as well as status review of all evaluation and inspection reports. We also included reports from our prior year follow-up report because the agencies did not implement all their recommendations. Note that all projects initially identified when initially announced were evaluated and contained in this report. The OIG will continue to monitor and may elect to conduct follow-up engagements to determine implementation status of these recommendations in future reports.

METHODOLOGY

To assess whether District agencies implemented previously issued recommendations, the OIG distributed a questionnaire to auditees to obtain the status of the prior-year OIG recommendations and the outcome of any associated implemented activity. In some instances, we interviewed agency officials responsible for implementing the OIG prior-year recommendations.

To effectively evaluate recommendation implementation progress and the intent of implemented activities, we analyzed agencies' policies and procedures, internal controls, and financial records and transactions.

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