

DISTRICT OF COLUMBIA OFFICE OF THE INSPECTOR GENERAL

OIG Project No. 15-1-21KA(b)

September 2016



DISTRICT DEPARTMENT OF TRANSPORTATION HIGHWAY TRUST FUND:

MANAGEMENT RECOMMENDATIONS



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* Diversity * Measurement * Continuous Improvement*

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

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- 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.

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* Leadership



GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



September 30, 2016

Leif A. Dormsjo
Director
District Department of Transportation
55 M Street, S.E., Suite 400
Washington, D.C. 20003

Jeffrey S. DeWitt
Chief Financial Officer
Office of the Chief Financial Officer
The John A. Wilson Building
1350 Pennsylvania Avenue, N.W., Room 203
Washington, D.C. 20004

Dear Director Dormsjo and Chief Financial Officer DeWitt:

Enclosed is the Memorandum of Recommendations report for the District Department of Transportation (DDOT) Highway Trust Fund (Fund or HTF) and Management Recommendations for fiscal year (FY) 2015 (OIG No. 15-1-21KA(b)). DDOT and the Office of the Chief Financial Officer (OCFO) administer the Fund for the District of Columbia government. This report sets forth findings and recommendations intended to improve internal controls or result in other operating efficiencies at DDOT and OCFO.

We provided DDOT and OCFO with our draft report on August 23, 2016, and received their combined response on September 14, 2016, which is included as Appendix A to this report. DDOT concurred with the recommendations corresponding to findings 1 and 3 and provided appropriate planned actions and completion dates. Therefore, we consider those recommendations resolved but open pending completion of the planned actions. For finding 2, OCFO disagreed with certain elements of our finding and the related recommendations. However, its planned action is responsive and meets the intent of our recommendations. Therefore, we consider these two recommendations resolved and closed.

We appreciate the cooperation and courtesies extended to our staff during the examination. If you have any questions, please contact me or Toayoa D. Aldridge, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,



Daniel W. Lucas
Inspector General

DWL/rjb

Enclosure

cc: See Distribution List

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GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



Memorandum of Recommendations

To the Director, DDOT, Government of the District of Columbia; and Chief Financial Officer, OCFO, Government of the District of Columbia:


In planning and performing our audit of the financial statements and forecast of the Highway Trust Fund (Fund) of the District of Columbia (District) as of and for the year ended September 30, 2015, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, we considered the District's internal control over the Fund's financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

During our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, our consideration of internal control was for the limited purpose described in the first paragraph above and was not designed to identify all deficiencies in internal control that might be material weaknesses. Therefore, material weaknesses may exist that have not been identified.

This letter does not affect our reports dated January 29, 2016, and April 28, 2016, on the Fund's financial statements and forecast for the District. We will review the status of the findings in this report during our next Fund audit engagement. Our findings and recommendations, which have been discussed with appropriate members of management, are intended to improve internal control or result in other operational improvements.

The sole purpose of this communication is to describe the scope of our testing of internal control over financial reporting and the results of that testing. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.


Daniel W. Lucas
Inspector General

September 30, 2016

Findings and Recommendations

1. Missing Contract Related Documents

Condition:

During our review of a sample of contract files, we noted that documentation supporting procurement actions did not conform with established policies and procedures, which ensure compliance with various laws and regulations. We identified the following:

- For 5 of 6 files sampled, various documents (17 in total) were not available for review including *Notice to Proceed*, business license, *Bidder/Offeror Certification Form*, and *Registration of Apprenticeship Program*; and
- For 4 of 6 files sampled, evidence of the D.C. Office of the Attorney General's (OAG) review of the contract for legal sufficiency was not available.¹

Criteria:

Pursuant to 27 DCMR § 1204,² the Office of Contracting and Procurement (OCP) established file documentation standards in Chapter 6 of the *District of Columbia, Office of Contracting and Procurement, 2009 Procedures Manual* (February 2009).

DDOT has additional file maintenance standards in the following manuals: *DDOT OCP, Contract Administration Procedures Manual* (June 2008) (see "Retention of Records," page 13); and *DDOT, Construction Management Manual* (May 2010) (see Section 3.3, "Project and Inspection Files," page 11).

Mayor's Order 96-130, *Establishment of Procedures and Amendment of Mayor's Orders to Expedite the Review, Award, and Execution of Federal-Aid Highway Project Contracts*, requires that the contract file contain a certification of the OAG's³ review.

Cause:

We attribute this condition to DDOT's failure to follow policies and procedures as established by OCP, and Mayor's Order 96-130.

¹ See Mayor's Order 96-130 (Aug. 20, 1996).

² Title 27 DCMR § 1204.1 states, "The Director shall determine the documents required to be included in a contract file which shall contain the original fully executed documents."

³ The Mayor's Order refers to the OAG by its former name, the "Office of the Corporation Counsel."

Effect:

Without supporting procurement documentation, DDOT cannot substantiate the decision to select one bidder over another or that the contractor was properly vetted.

Recommendations:

We recommend that DDOT:

- Require a contract specialist to review contract files on a periodic basis and report all missing documents to management; and
- Enforce requirements for contract files to have all documents before expenditures can be approved.

DDOT Response

DDOT concurs with the recommendation and has designated a Supervisory Contract Specialist to be a Compliance Officer responsible for ensuring contract files are complete prior to the approval of expenditures.

OIG Comment

Actions planned by DDOT are responsive and meet the intent of our recommendation. Therefore, we consider this recommendation resolved but open pending completion of the planned actions.

2. Discrepancies in Federal Expenditure Balances

Condition:

We noted discrepancies between the actual prior year (FY 2014) federal ending balance and the current year (FY 2015) federal beginning balance. The Federal Highway Administration's (FHWA) unpaid obligation balance was not reconciled to the District's books. The amount reported was not in compliance with the District's modified accrual basis of accounting and the variance was not identified by current internal controls.

Criteria:

According to Section 10203000.00 of the OCFO/Office of Financial Operations and Systems (OFOS) Policy and Procedure Manual, Volume 1, the broad objective of internal controls is to provide management with reasonable assurance that its

policies and procedures are being implemented. One specific control objective delineated within the policy is proper cut-off to ensure amounts are recorded in the correct accounting period.

Cause:

DDOT/OCFO did not establish adequate internal controls to reconcile and review FHWA's share of the costs and prevent, detect, and/or mitigate the potential for a material misstatement.

Effect:

Certain accounting adjustments were not made to ensure that the actual federal obligations⁴ were fairly stated as of and for the year ended September 30, 2015. Additionally, the control exceptions could result in future forecast reporting errors.

Recommendations:

We recommend the DDOT, OCFO/Government Services Cluster (GSC):

- Strengthen its process to monitor and review the cut-off of FHWA transactions recorded in the District's System of Accounting and Reporting (SOAR); and
- Reconcile FHWA's unpaid obligations to SOAR.

OCFO/GSC Response

OCFO/GSC disagrees with certain elements of our finding and the related recommendations. OCFO/GSC states that the federal obligation balance cannot be reconciled to the SOAR due to independent adjustments made by FHWA, and not all available funds are budgeted to DDOT projects at any given time. OCFO/GSC does not agree that any additional adjustments to federal expenditures were required and states that no internal control weaknesses should be inferred.

OIG Comment

OCFO/GSC's remarks are not responsive to our stated condition that there were discrepancies between the actual prior year (FY 2014) federal ending balance and the current year (FY 2015) federal beginning balance. Although OCFO/GSC disagreed with certain elements of our finding and the related recommendations, they agreed that

⁴ Our draft report incorrectly referred to "expenditures," rather than "obligations."

it is reasonable for the OIG to obtain a broad explanation of changes to FHWA obligation balances. Therefore, their planned action is responsive and meets the intent of our recommendations. We consider this recommendation resolved and closed.

3. No Established Timeframes to Collect Accounting Information

Condition:

The OCFO/GSC budget office was unable to provide forecasted expenditure information to facilitate timely completion of the OIG's HTF forecast examination report. The first draft of the Spend Plan (detailed plan of projected expenditures) was not provided for OIG's review until March 14, 2016. A revised plan, addressing OIG comments, was provided on April 5, 2016. The plan was finalized on April 8, 2016, after DDOT's Policy, Planning & Sustainability Administration revised its obligation plan (the plan that details how funding for the projects would be obligated) to accommodate the revision of the Spend Plan.

Criteria:

At the time of our fieldwork, D.C. Code § 9-109.02 (e) required the OIG to examine the HTF's forecast statements and issue its report on the conditions and operations to delegated authorities by March 15th⁵ each year.

The "Usefulness of Accounting Information" standard of the OCFO/OFOS Financial Policies and Procedures Manual, Volume 1, Section 10154002.00, states in part:

Accounting information must be useful to officials (e.g., the Mayor, the D.C. Council, agency directors and Congress) to allow them to properly discharge their management and oversight responsibilities.

...

Accounting information is useful when it is understandable, timely, relevant, reliable, consistent, comparable, cost beneficial, and material.

1. *Understandability* refers to whether the accounting data is easily comprehensible by intended users.
2. *Timeliness* refers to the prompt reporting of financial information to its users when it will be of maximum benefit. Information is valuable to decision makers only if it is available in time for decision making....

⁵ This date changed to May 31st pursuant to Title VII, Subtitle G of the "Fiscal Year 2017 Budget Support Act of 2016" (B21-0669), effective August 18, 2016. As of the date of publication for this report, this act is pending congressional review.

Cause:

The OCFO/GSC's budget office has yet to develop standard operating procedures that include timeframes to request accounting information from responsible parties.

Effect:

Unless the OCFO/GSC budget office establishes specific due dates to obtain the required accounting information for OIG to complete its examination, OIG will continue to miss its deadline to issue its report on the examination of the HTF forecast. Information loses its usefulness when not made available timely.

Recommendation:

We recommend that the OCFO/GSC budget office establish specific due dates for obtaining necessary supporting budget documentation for the OIG to complete its examination by the statutory due date of May 31st each year.

OCFO/GSC/DDOT Response

OCFO/GSC/DDOT concurs with the recommendation and has established standard operating procedures to support the development of the Cash Flow Proforma needed to provide a timely comprehensive forecast of capital project expenditures.

OIG Comment

The action planned is responsive and meets the intent of our recommendation. Therefore, we consider this recommendation resolved but open pending completion of the planned action.

APPENDIX A: DDOT/OCFO'S RESPONSE TO THE DRAFT REPORT

Government of the District of Columbia Department of Transportation



d. Office of the Director

September 14, 2016

Daniel W. Lucas
Inspector General
717 14th Street, NW
Washington, D.C. 20005

RE: Response to Highway Trust Fund Management Recommendations

Dear Mr. Lucas:

In a letter dated August 23, 2016, you requested that we review and provide responses to the District Department of Transportation Highway Trust Fund Management Recommendations. The following are responses to three findings and recommendations intended to improve internal controls or result in other operating efficiencies at the District Department of Transportation (DDOT) and the Office of the Chief Financial Officer (OCFO).

1. Missing Contract Related Documents

Recommendations for DDOT:

- Require a contract specialist to review contract files on a periodic basis and report all missing documents to management; and
- Enforce requirements for contract files to have all documents before expenditures can be approved.

Response: Regarding the OIG audit finding, a review of the 6 contract files revealed that the documents are available and now in the correct section of the appropriate file.

A new Supervisory Contract Specialist has been designated as the DDOT-OCP Compliance Officer and will be responsible for checking every contract file to make certain all documents on the checklist are present and in proper order in the official contract file prior to the approval of expenditures. To be implemented Q1 of FY 2017.

APPENDIX A: DDOT/OCFO'S RESPONSE TO THE DRAFT REPORT

2. Discrepancies in Federal Expenditure Balances

Recommendations for DDOT, OCFO/Government Services Cluster (GSC):

- Strengthen its process to monitor and review the cut-off of FHWA transactions recorded in the District's System of Accounting and Reporting (SOAR); and
- Reconcile FHWA's unpaid obligations to SOAR.

Response: The OCFO/GSC believes there are misstatements of fact in finding #2, Discrepancies in Federal Expenditure Balances and believes the condition identified is inaccurate. The federal obligation balance cannot be tied to the District's SOAR transactions in all instances. Additions to or subtractions from the District's federal obligation amounts can result annually from August redistribution of funds, the point in the fiscal year when FHWA reviews funding needs and spending activities for all 50 states and reallocates unused available funds to and between the states. Additionally certain types of programs, such as demonstration or study projects can be funded by reassigning available obligation funding from one state to another without regard to spending activity. None of these changes in available obligation, caused by independent action by FHWA, would appear on the District's or DDOT's books of record, nor would it be appropriate for them to be so recorded. Obligated funds represent a commitment for funding by FHWA, not a liability that can be enforced and booked as a receivable without actual spending by the District.

In the OIG's Management Recommendations, the federal year ending and beginning balances refer to available funding commitments from FHWA, the FHWA obligation balances. These available FHWA fund balances appear only in the FHWA automated system, the Financial Information Management System (FMIS). These amounts are not reflected in the District's books, and not all available funds are budgeted in DDOT projects at any given time. Therefore, the amount reported as a starting balance for presenting the forecast could not be out of compliance with the District's modified accrual basis of accounting. The federal obligation balances are not an accounting event and not always a budgetary event for the District.

The OCFO/GSC believes there is no basis in fact for the Effect "certain accounting adjustments were not made to ensure actual federal expenditures were fairly stated" or for the first OIG recommendation that the process to monitor and review the cut-off of FHWA transactions in the District's System of Accounting and Reporting (SOAR) be improved. Additionally, there is no evidence that any adjustments were required. DDOT had no CAFR or Single Audit findings and testing of the FHWA CFDA program 20.205 is extensive each fiscal year as part of the Single Audit.

The OCFO/GSC does not agree with the finding, or either recommendation. The premise of the finding is that federal obligation balances are affected solely by reconcilable District spending on capital project and subsequent billing of FHWA grants. This is not the case and no internal control weakness should be inferred because the OCFO does not

APPENDIX A: DDOT/OCFO'S RESPONSE TO THE DRAFT REPORT

perform a detailed reconciliation of SOAR activity to obligation balances that are not controlled by District accounting transactions. However, it is reasonable to ask for a broad explanation of changes in available FHWA obligation balances as part of the OIG examination of the forecast.

3. No Established Timeframes to Collect Accounting Information

Recommendations for OCFO/Government Services Cluster:

- OCFO/GSC budget office establish specific due dates for obtaining necessary supporting budget documentation for the OIG to complete its examination by the statutory due date of May 31 each year.

Response: The OCFO/GSC/DDOT budget office has established a methodology with due dates. The attached methodology is the standard operating procedure that supports the Cash Flow Proforma Process for the District's submission to the OIG for the Highway Trust Fund Audit. In order to provide a timely comprehensive forecast of capital project expenditures, the methodology details seven steps necessary to meet the requirement listed in the Cash Flow Proforma Process. To be implemented Q1 of FY 2017.

We appreciate the opportunity to respond. If you have any questions regarding our responses, please let me know.

Sincerely,



Leif A. Dormsjo
Director, District Department of Transportation

Attachment

APPENDIX A: DDOT/OCFO'S RESPONSE TO THE DRAFT REPORT

HIGHWAY TRUST FUND (HTF) FORECAST EXPENDITURE METHODOLOGY

The Highway Trust Fund (HTF) Forecast Expenditure Methodology addresses the understandable and timely of accounting information. The process steps allow for the development of the Mayoral Fiscal Year Budget submission, coupled with Office of Inspector General (OIG) audit review of the Highway Trust Fund (HTF).

PROCESS STEPS	OCFO Budget Staff	DDOT Program Staff	Due Date
<p>1. Develop a Master Projects Life to Date (LTD) Balances at the end of the Fiscal Year Report.</p> <p>A. OCFO/DDOT creates financial information for the Master projects at the end of the fiscal year based on the year end close of the City's system of record (SOAR) Month 12. As a follow-up measure, OCFO/DDOT will review LTD balances at the close of SOAR Month 13 to ensure that LTD balances had not changed. The report is submitted to DDOT Program Staff by the due date.</p>	<p>Budget Analysts</p> <p>Financial Managers</p>		<p>(5) Five business days after closed of SOAR Month 12 Pre-CAFR (November)</p> <p>(5) Five business days after closed of SOAR Month 13 Post-CAFR (January)</p>
<p>2. Submission of HTF Spending Plans & New Project Submissions for Mayoral Fiscal Year Budget Submission.</p> <p>A. DDOT program staff meets with OCFO/DDOT Budget staff (in November) to receive instructions and advice for submission of Master Projects Spend Plan.</p> <p>B. DDOT program staff completes an Excel spreadsheet that contains each FHWA capital project with its respective Master Project coupled with the forecasted spending amount for each project phase and fund (Federal / HTF Match). In addition, the Excel spreadsheet has anticipated FHWA funding participation percentage coupled with the STIP/Obligation Plan reference number. The financial information has grand totals for each master project based on the sub-projects projection. The Excel spreadsheet is submitted to OCFO/DDOT by due date.</p>	<p>Budget Analysts (A)</p> <p>Financial Managers (A)</p> <p>Budget Officer (A)</p>	<p>DDOT Program Staff (B)</p>	<p>(A) Meeting scheduled one (1) week after fiscal year-end financial information.</p> <p>(B) Excel Spreadsheet due (15) fifteen business days from the scheduled meeting no later than December 15 or following business day. (December)</p>
<p>3. Review of Program Staff's Excel Spreadsheet for reasonableness and accuracy.</p> <p>OCFO/DDOT Budget staff reviews the Excel spreadsheet spending plan for accuracy and reasonableness to ensure it meets the Mayoral Fiscal Year Budget requirements. After the final review, the excel spreadsheet is the first version (draft) of the HTF Forecast Expenditure for Mayoral Fiscal Year Submission and OIG Review.</p>	<p>Budget Analysts</p> <p>Financial Managers</p>		<p>(5) Five business days from the submission of the Excel Spreadsheet. (December)</p>

APPENDIX A: DDOT/OCFO'S RESPONSE TO THE DRAFT REPORT

PROCESS STEPS	OCFO Budget Staff	DDOT Program Staff	Due Date
<p>4. 6-Year HTF Revenue Estimate - Sources/Uses OCFO/DDOT Budget Staff completes a draft of the Cash Flow Proforma based on projected revenue sources and the first version of HTF Forecast Expenditure. The Cash Flow Proforma draft is presented to DDOT Program Staff for review.</p>	Financial Managers		Cash Flow Proforma draft is due January 15th or the next business day.
<p>5. Final HTF Forecast Expenditure Excel Spreadsheet A. During the Cash Flow Proforma Process, revenue estimates from various sources are projected and certified by Office of Revenue Analysis (ORA). OCFO/DDOT prepares an updated Cash Flow Proforma draft based on ORA certified revenue estimates. B. DDOT Program Staff adjusts the Excel Spreadsheet in accordance to the draft Cash Flow Proforma. The adjustments are either increases or decreases to sub-projects that formulate the Mayoral fiscal year master projects budget submission and OIG HTF audit review. DDOT Program Staff submits final version of the HTF Forecast Expenditure to OCFO/DDOT for review.</p>	Financial Managers (A)	DDOT Program Staff (B)	<p>(A) Revised Cash Flow Proforma with certified revenue estimates due February 1st or the next business day.</p> <p>(B) Final Version HTF Forecast Expenditure (Excel Spreadsheet) due February 15th or the next business day.</p>
<p>6. Final review of Program Staff's Excel Spreadsheet for reasonableness and accuracy. OCFO/DDOT Budget staff reviews the Excel spreadsheet spending plan for accuracy and reasonableness to ensure it meets the Mayoral Fiscal Year Budget requirements. After the final review, the excel spreadsheet is the final version of the HTF Forecast Expenditure for Mayoral Fiscal Year Submission and OIG Review.</p>	Budget Analysts Financial Managers Budget Officer		(2) Two business days from the submission of the Excel Spreadsheet.
<p>7. Submission of final HTF Forecast Expenditure Report (Excel Spreadsheet) to the Office of Budget and Planning (OBP) and Office of the Inspector General (OIG) by the OCFO/DDOT.</p>	Agency Fiscal Officer		Next Business Day.
Total Time			(65) sixty-five business days from SOAR Month 12 year-end close