

# DISTRICT OF COLUMBIA OFFICE OF THE INSPECTOR GENERAL

OIG Project No. 2023-1-02MA

January 2024



## Oversight Programs Assessment Survey

### **GUIDING PRINCIPLES**

**ACCOUNTABILITY \* INTEGRITY \* PROFESSIONALISM  
TRANSPARENCY \* CONTINUOUS IMPROVEMENT \* EXCELLENCE**



## OUR MISSION

We independently audit, inspect, and investigate matters pertaining to the District of Columbia government 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

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

## OUR GUIDING PRINCIPLES

- Accountability
- Continuous Improvement
- Excellence
- Integrity
- Professionalism
- Transparency





DISTRICT OF COLUMBIA | OFFICE OF THE INSPECTOR GENERAL

January 5, 2024

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

The Honorable Phil Mendelson  
Chairman  
Council of the District of Columbia  
John A. Wilson Building  
1350 Pennsylvania Avenue NW, Suite 504  
Washington, DC 20004

Subject: **Oversight Programs Assessment Survey | 2023-1-02MA**

Dear Mayor Bowser and Chairman Mendelson:

Enclosed is the Office of the Inspector General's (OIG) final report, *Oversight Programs Assessment Survey*, OIG No. 2023-1-02MA. The OIG contracted with Crowe LLP (Crowe) to perform a survey of the District's 102 departments, agencies, and commissions ("agencies") to determine which agencies maintain oversight programs and to perform a limited evaluation of reported oversight programs.

The four objectives of this survey were as follows:

- a. Determine which District agencies maintain oversight programs.
- b. For agencies with oversight functions, determine governance and reporting structure of the oversight programs.
- c. Determine the scope of oversight programs and applicable professional standards under which the oversight activities are being performed.
- d. Understand how oversight programs contribute to the overall internal control system at District agencies.

For the purposes of this survey, oversight programs were defined as fulfilling one or more of the following functions: audits, investigations, and/or inspections and evaluations. Oversight programs function as an independent, objective assurance

and assessment role designed to add value and improve an agency's operations. This engagement did not constitute a financial audit, performance audit, review, or attestation engagement in accordance with standards established by the American Institute of Certified Public Accountants and/or Government Auditing Standards.

Crowe administered the survey, validated the results, and prepared the findings. On December 19, 2023, Crowe provided the OIG with its resulting findings, which determined that 35 of the District's 102 agencies maintain oversight programs. Of these, 12 perform an audit function, 22 perform an investigation function, and 22 perform an inspection function. Three agencies perform all three oversight functions.

We anticipate conducting additional evaluations or audits based on the results provided by this survey.

We appreciate the cooperation and courtesy extended to Crowe during this survey. If you have any questions about this report, please contact me or Eileen Shanklin-Andrus, Acting Assistant Inspector General for Audits, at 202-727-5052.

Sincerely,



Daniel W. Lucas  
Inspector General

DWL/nm

Enclosure

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Mr. Bert Nuehring, Partner, Crowe LLP



Smart decisions. Lasting value.™

# District of Columbia Office of the Inspector General Oversight Programs Assessment Survey

December 19, 2023

**Submitted to:**

Robert J. Binelli  
Director of Financial and Information Systems Audits  
D.C. Office of the Inspector General  
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Washington, D.C. 20003  
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**Submitted by:**

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## Executive Summary

Oversight programs function as an independent, objective assurance and assessment function designed to add value and improve an organization's operations. The District of Columbia (District) Office of the Inspector General (OIG) conducted a survey of the District's 102 departments, agencies, and commissions (see appendix A for list of survey participants) to understand which entities maintain oversight programs. The objectives of the survey were to determine: (1) the agencies that maintain oversight programs; (2) the governance and reporting structure of the agencies' oversight programs; (3) the scope and applicable professional standards under which the oversight activities are being performed; and (4) how oversight programs contribute to the overall internal control system at District agencies.

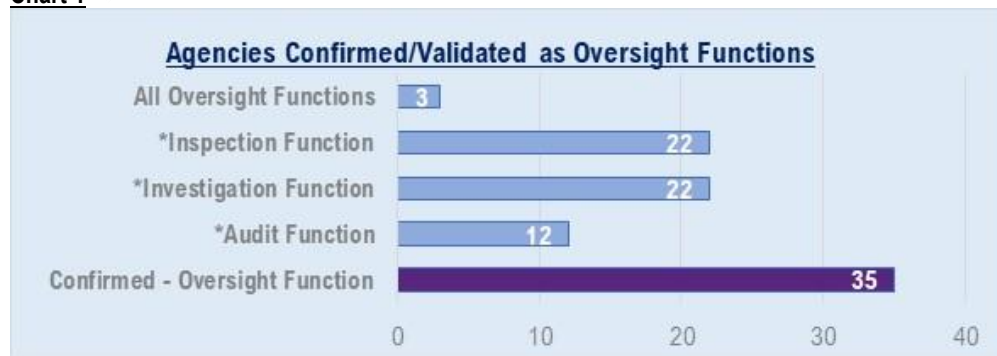
For the purposes of this survey, oversight programs were defined as one or more of the following three (3) functions:

- **Audits:** Either a financial or performance audit conducted internally or by an independent third party related to the programs and operations of an Agency in accordance with applicable standards. Results of audits include recommendations to improve agency economy, efficiency, and effectiveness.
- **Investigations:** A formal inquiry or systematic examination of criminal, civil, or administrative misconduct involving employees, contractors, grantees, or other officials. An investigation is in response to allegations of misconduct, gathers evidence (to include documentary and testimonial), and assess the gathered evidence against a particular standard. The results of a recommendation are to take appropriate action, to include disciplinary action against a District employee, termination of a District grant or contract, or referral to an appropriate adjudicative body such as BEGA, OIG, or OAG.
- **Inspections and Evaluations:** Systematic and independent assessments of the design, implementation, and/or results of an Agency's operations, programs, or policies. Inspections typically assess agency compliance against laws, regulations, rules, or policies. Evaluations are an objective analysis of an agency's performance and effectiveness in delivering services, implementing policies, and achieving desired outcomes.

### District Agencies with Oversight Programs and Scope of Programs

Of the 102 District departments, agencies and commissions that received the survey, thirty-five (35) were determined to maintain oversight programs consistent with the definitions for audit, investigations and inspections and evaluations. Twelve (12) agencies were determined to have an audit function, twenty-two (22) agencies were determined to have an investigation function and twenty-two (22) agencies have an inspection and evaluation function. Twenty-three (23) agencies conduct oversight activities internally, while six (6) agencies conduct oversight activities both internally and externally and the scope and authority of four (4) agencies extend externally to oversee those entities to which they give resources or are legally responsible. Figure 1 on page 6 and Figure 2 on pages 7 – 8 identify District agencies with oversight programs and scope (internally or externally) of those programs. The following chart summarizes survey results of District agencies with oversight programs.

Chart 1



**Governance and Reporting**

Based on the survey questionnaire and the responses collected, governance for District agencies oversight programs is defined as having established policies and procedures, a formal charter, documented manual and a governing board or commission. Reporting is defined as the formal documentation of results, quality review process, and issuance of recommendations or expression of opinion on the agency's financial performance and/or compliance with applicable standards, administrative rules, statutory requirements, and ordinances. Figure 3 on pages 8 – 9 and Figure 4 on pages 9 – 12 convey the governance and reporting structures in place for District agency's oversight programs. The reporting table also identifies the types of reports produced, number of reports completed annually and if reports are publicly available.

**Professional Standards**

There are various professional standards adopted by District agencies that personnel must follow when conducting oversight activities. Standards are systematic guidelines used when conducting oversight functions to ensure the accuracy, consistency, and verifiability of actions and reports. Applicable professional standards for audit, investigations and inspections and evaluations are: Generally Accepted Government Auditing Standards (GAGAS or otherwise known as the Yellow Book); Generally Accepted Auditing Standards (GAAS); the International Professional Practices Framework (IPPF); Quality Standards for Investigations (QSI); Quality Standards for Inspection and Evaluation (Blue Book); and Association of Certified Fraud Examiners (ACFE). Figure 5 on pages 13 – 14 reports the professional standards adopted by District agencies for their oversight programs. For example, of the twelve (12) District agencies that have an audit function, six follow GAGAS or Yellow Book, three follow GAAS, one follows IPPF or Red Book and two agencies reported following GAGAS, GAAS, and Red Book.

**Contribution to Agency's Overall Internal Control Systems**

Implementation of effective internal controls and a cohesive framework provides reasonable assurance that an organization operates ethically, transparently, and that goals and objectives are being met. To obtain information on how the agency's oversight functions enhance the performance and sustainability of the organization, we adopted the Committee of Sponsoring Organizations of the Treadway Commission (COSO) internal control framework which consists of five interrelated components that work together to create an effective system of internal controls. The five components of an internal control framework are: (1) control environment; (2) risk assessment; (3) control activities; (4) information and communication; and (5) monitoring. Figure 6 on pages 15 – 17 conveys the components of an internal control system that District agencies reported their oversight functions contribute to support their overall internal control systems.

District departments, agencies and commissions maintain both management and oversight functions and perform audits, investigations, inspections, and evaluations as well as various management activities such as monitoring. Management functions are activities to manage and monitor programs, processes, and systems to detect risks and improve performance while oversight programs maintain functions (audit, investigation and inspections and evaluations) similar to the OIG to promote economy, efficiency, and effectiveness in programs and operations and prevent and detect waste, fraud, and abuse. Based on survey responses and our validation and analysis of results, this report identifies the thirty-five (35) District agencies that maintain oversight programs as well as the program's scope, professional standards and governance and reporting structures. The results of this effort will help the OIG better understand which District agencies maintain oversight functions and assist the OIG in coordinating their efforts across the District and reduce any duplication of efforts being performed.

## Introduction

The District of Columbia (“District” or “DC”) Office of the Inspector General’s (OIG) mission is to independently audit, inspect, and investigate matters pertaining to DC to prevent and detect corruption, mismanagement, waste, fraud, and abuse; promote economy, efficiency, effectiveness, and accountability; inform stakeholders about issues relating to DC’s programs and operations; and recommend and track the implementation of corrective actions.

Oversight programs function as an independent, objective assurance and assessment role designed to add value and improve an organization’s operations. Many of the District’s departments, agencies and commissions perform management oversight functions through various activities, yet structure, functions, and standards may vary. The OIG seeks to understand which District agencies maintain oversight programs as well as their governance and reporting structures.

## Scope and Objectives

Conduct a survey of the 102 District departments, agencies and commissions from the District’s FY 2024 approved annual operating budget and capital plan and perform an evaluation of reported oversight programs. The four (4) objectives of the survey and evaluation were:

- a. Determine which District agency maintain oversight programs.
- b. For agencies with oversight functions, determine governance and reporting structure of the oversight programs.
- c. Determine the scope of oversight programs and applicable professional standards under which the oversight activities are being performed.
- d. Understand how oversight programs contribute to the overall internal control system at District agencies.

Oversight programs are defined as one or more of the following three (3) functions:

- **Audits:** Either a financial or performance audit conducted internally or by an independent third party related to the programs and operations of an Agency in accordance with applicable standards. Results of audits include recommendations to improve agency economy, efficiency, and effectiveness.
- **Investigations:** A formal inquiry or systematic examination of criminal, civil or administrative misconduct involving employees, contractors, grantees, or other officials. An investigation is in response to allegations of misconduct, gathers evidence (to include documentary and testimonial), and assess the gathered evidence against a particular standard. The results of a recommendation are to take appropriate action, to include disciplinary action against a District employee, termination of a District grant or contract, or referral to an appropriate adjudicative body such as BEGA, OIG, or OAG.
- **Inspections and Evaluations:** Systematic and independent assessments of the design, implementation, and/or results of an Agency’s operations, programs, or policies. Inspections typically assess agency compliance against laws, regulations, rules, or policies. Evaluations are an objective analysis of an agency’s performance and effectiveness in delivering services, implementing policies, and achieving desired outcomes.

This engagement did not constitute a financial audit, performance audit, review, or attestation engagement in accordance with standards established by the American Institute of Certified Public Accountants and/or Government Auditing Standards. Our report is intended as an assessment of internal audit functions throughout the District and is not intended for any other purpose. We have no obligation to perform any services beyond those described in our report. If we were to perform additional services, other matters might come to our attention that may affect our analysis and related conclusions. This engagement was not planned or conducted in contemplation of reliance by any other party and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

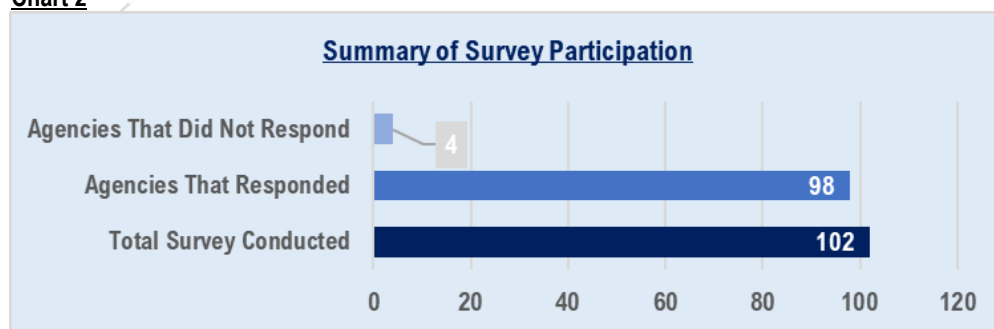
## Analysis of Survey Responses

Of the 102 District departments, agencies and commissions that received the survey, fifty-six (56) reported having oversight programs, forty-two (42) reported having no oversight programs and four (4) did not respond to the survey. Survey responses from the fifty-six agencies that reported having oversight programs were reviewed to confirm they met the definitions of each function and to identify data quality issues such as missing or incomplete fields, unclear or unsupported responses. Based on the responses and evidence provided by the fifty-six (56) agencies, thirty-nine (39) were confirmed as meeting the definition of one or more of the oversight functions reported, eleven (11) did not meet the definitions and were determined to be management functions (to manage and monitor programs, processes, and systems to detect risks and improve performance), and the evidence provided by six (6) did not support their assertion that the function meets the definitions of one or more of the three oversight functions. Emails were drafted and sent to the following four (4) groups of agencies to thank them for participating and to confirm/inform agency heads and/or designated points of contact the results of our review of their submitted response: (1) reported having no oversight functions/programs; (2) did not respond to the survey; (3) reported having an oversight function, but was determined to be a management function; and (4) reported having an oversight function, but did not provide sufficient supporting documentation.

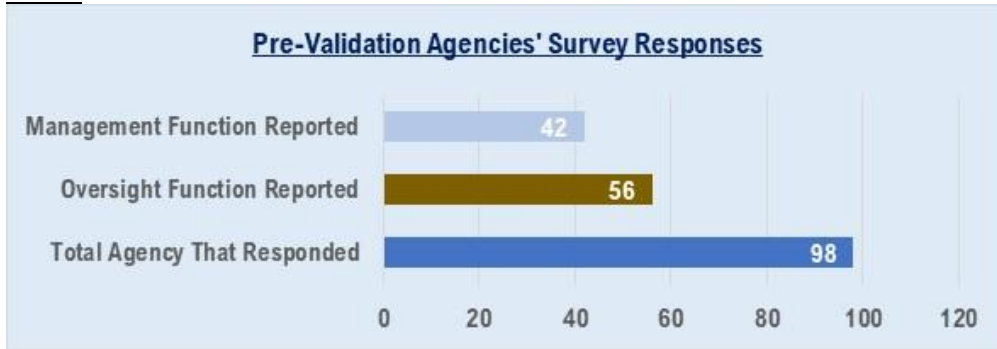
The thirty-nine (39) agencies that reported having one or more oversight functions and were confirmed to meet the definitions based on an initial review of survey responses, were subject to further data validation and analysis. Survey responses and any supporting documentation (survey attachments, including but not limited to organizational charts, charters, manuals, and policies and procedures) were reviewed and analyzed to identify and document program scope, governance and reporting structures, and professional standards under which oversight activities are performed. Survey responses were also reviewed and analyzed to identify and note inconsistent, ambiguous, or unclear responses that required follow-up for clarification and/or additional background and context. Follow-up questions were then prepared, and emails were drafted to each agency.

Next, agency heads and/or designated points of contact (POCs) from the thirty-nine agencies were contacted to request additional information and supporting documentation to corroborate responses. Upon request, interviews with agency POCs and staff were coordinated, scheduled, and held to discuss our request, verify responses, clarify, and resolve any discrepancies noted from data validation and analysis. Through this process, four (4) agencies were discovered that their oversight programs did not meet the definition of one or more of the oversight functions within scope of this survey and were determined to be management functions. For example, the Department of Forensic Sciences (DFS) reported having audit and investigations oversight functions, and the Office of the State Superintendent of Education (OSSE) reported having audit and inspections functions, but at the conclusion of our follow-up interviews with DFS and OSSE staff, both agencies' functions were determined and mutually agreed to be management functions. The following charts provide an overview of survey results and our analysis of responses.

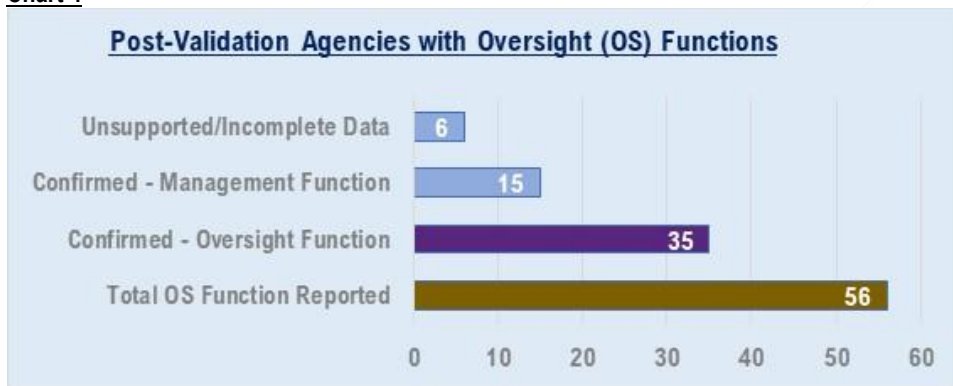
**Chart 2**



**Chart 3**



**Chart 4**



## Survey Results

Of the 102 District departments, agencies and commissions that received the survey, thirty-five (35) maintain oversight programs consistent with the definitions for audit, investigations and inspections and evaluations. The following table identifies the District agencies with one or more of the three oversight functions.

### District Agencies with Oversight Programs

**Figure 1: District Agencies with Oversight Programs**

#	Agency Name	Agency Acronym	Audit (AU)	Investigations (IV)	Inspections & Evaluations (IE)
1	Board of Ethics and Government Accountability	BEGA		√	
2	Department of Human Resources	DCHR		√	
3	Office of Contracting and Procurement	OCP	√		
4	Office of Risk Management	ORM		√	
5	Office of the Attorney General for the District of Columbia	OAG		√	
6	Office of the Chief Financial Officer	OCFO	√	√	
7	Department of Small and Local Business Development	DSLBD		√	√
8	Housing Authority Subsidy	DCHA	√	√	√
9	Corrections Information Council	CIC			√
10	Department of Corrections	DOC	√	√	
11	Department of Youth Rehabilitation Services	DYRS		√	√
12	Fire and Emergency Medical Services Department	FEMS		√	
13	Metropolitan Police Department	MPD	√	√	√
14	Office of Administrative Hearings	OAH			√
15	Office of Police Complaints	OPC		√	√
16	Office of Unified Communications	OUC			√
17	Department of Employment Services	DOES		√	√
18	District of Columbia Public Charter School Board	DCPCSB			√
19	District of Columbia Public Schools	DCPS	√		√
20	Child and Family Services Agency	CFSA		√	√
21	Department of Behavioral Health	DBH		√	√
22	Department of Health	DOH			√
23	Department of Human Services	DHS		√	√
24	Department on Disability Services	DDS		√	√
25	Department of Buildings	DOB	√		√
26	Department of Energy and Environment	DOEE		√	
27	Department of For-Hire Vehicles	DFHV		√	√
28	Department of Licensing and Consumer Protection	DLCP	√		
29	Department of Public Works	DPW		√	√
30	District Department of Transportation	DDOT			√
31	Washington Metropolitan Area Transit Authority	WMATA	√		
32	District of Columbia Retirement Board	DCRB	√		
33	District of Columbia Water and Sewer Authority	DCWASA	√		
34	Health Benefit Exchange Authority	DCHBX			√
35	University of the District of Columbia	UDC	√	√	√

## Scope of Oversight Programs

Internal oversight is conducted within an organization and focuses on the management of the entity, while the scope and authority of some oversight programs extend externally to oversee those entities to which they give resources or are legally responsible. For example, the Office of Police Complaints (OPC), created by statute in 1999 and independent of the Metropolitan Police Department (MPD) and DC Housing Authority Police Department (DCHAPD) provides civilian oversight by conducting investigations and inspections and evaluations of the two law enforcement agencies. The following table identifies the scope (internally or externally) of District agencies' oversight programs.

**Figure 2: Scope of Oversight Programs**

#	Agency Name	Agency Acronym	Audit (AU)	Investigations (IV)	Inspections & Evaluations (IE)
1	Board of Ethics and Government Accountability	BEGA		Internal/External	
2	Department of Human Resources	DCHR		Internal/External	
3	Office of Contracting and Procurement	OCP	Internal/External		
4	Office of Risk Management	ORM		Internal	
5	Office of the Attorney General for the District of Columbia	OAG		Internal	
6	Office of the Chief Financial Officer	OCFO	Internal	Internal	
7	Department of Small and Local Business Development	DSLBD		Internal	Internal
8	Housing Authority Subsidy	DCHA	Internal	Internal	Internal
9	Corrections Information Council	CIC			External
10	Department of Corrections	DOC	Internal	Internal	
11	Department of Youth Rehabilitation Services	DYRS		Internal	Internal
12	Fire and Emergency Medical Services Department	FEMS		Internal/External	
13	Metropolitan Police Department	MPD	Internal	Internal/External	Internal
14	Office of Administrative Hearings	OAH			Internal
15	Office of Police Complaints	OPC		External	External
16	Office of Unified Communications	OUC			Internal
17	Department of Employment Services	DOES		Internal	Internal
18	District of Columbia Public Charter School Board	DCPCSB			External
19	District of Columbia Public Schools	DCPS	Internal		Internal
20	Child and Family Services Agency	CFSA			Internal
21	Department of Behavioral Health	DBH		Internal	Internal
22	Department of Health	DOH			External
23	Department of Human Services	DHS		Internal	Internal
24	Department on Disability Services	DDS		Internal	Internal
25	Department of Buildings	DOB	Internal		Internal
26	Department of Energy and Environment	DOEE		Internal/External	
27	Department of For-Hire Vehicles	DFHV		Internal	Internal
28	Department of Licensing and Consumer Protection	DLCP	Internal		
29	Department of Public Works	DPW		Internal	Internal
30	District Department of Transportation	DDOT			Internal
31	Washington Metropolitan Area Transit Authority	WMATA	Internal		
32	District of Columbia Retirement Board	DCRB	Internal		

33	District of Columbia Water and Sewer Authority	DCWASA	Internal		
34	Health Benefit Exchange Authority	DCHBX			Internal
35	University of the District of Columbia	UDC	Internal	Internal	Internal

### Governance and Reporting

Governance is an established structure by which organizations and programs are directed and controlled through roles, responsibilities, and relationships. Governance structures include policies and procedures for decision making, accountability, transparency, and control. Reporting documents and communicates results, recommendations and action plans on financial performance and compliance with applicable rules, regulations, and laws. Reporting structures include the documentation of findings, issuance of recommendations or an expression of opinion, and quality review processes. Governance and reporting identify, document, and communicate areas within an organization or program where performance and compliance initiatives are met or where more work is needed to meet regulatory standards. Based on the survey questionnaire and responses collected, the following defines governance and reporting structures of District agencies oversights programs.

- Governance represents established and documented policies, charters, manuals, standard operating procedures, and having an independent governing board, commission, or appointed body. For example, the D.C. Housing Authority (DCHA) Board of Commissioners oversees the agency’s audit, investigations and inspections and evaluations functions, the Police Complaints Board oversees the Office of Police Complaints (OPC) oversight program (investigations and inspections and evaluations) and the Department of Youth Rehabilitation Services (DYRS) has an independent oversight office that oversees the agency’s inspection function.
- Reporting represents the documentation of results, quality review process, and issuance of recommendations, and expression of opinion (if applicable), on the agency’s financial performance and/or compliance with applicable standards, administrative rules, statutory requirements, and ordinances.

The following table conveys the District departments, agencies, and commissions that reported having governance structures in place for their oversight programs. The following table indicates if an agency has established the following: (1) policies and procedures (P&P); (2) formal charter (CH); (3) documented manual (M); and (4) governing board or commission (GB).

**Figure 3: Governance**

#	Agency Name	Agency Acronym	Audit (AU)	Investigations (IV)	Inspections & Evaluations (IE)
1	Board of Ethics and Government Accountability	BEGA		P&P, GB	
2	Department of Human Resources	DCHR		P&P, Ex (Note 2)	
3	Office of Contracting and Procurement	OCP	P&P, CH, M		
4	Office of Risk Management	ORM		Ex (Note 1)	
5	Office of the Attorney General for the District of Columbia	OAG		P&P	
6	Office of the Chief Financial Officer	OCFO	P&P, CH, M	P&P, CH, M	
7	Department of Small and Local Business Development	DSLBD		P&P, CH, M	P&P, CH
8	Housing Authority Subsidy	DCHA	P&P, CH	P&P, CH, GB	P&P, GB
9	Corrections Information Council	CIC			P&P, GB
10	Department of Corrections	DOC	P&P, M	P&P	
11	Department of Youth Rehabilitation Services	DYRS		P&P, CH	P&P, CH, GB
12	Fire and Emergency Medical Services Department	FEMS		P&P	



13	Metropolitan Police Department	MPD	P&P	P&P	P&P
14	Office of Administrative Hearings	OAH			P&P
15	Office of Police Complaints	OPC		P&P, CH, GB	P&P, CH, GB
16	Office of Unified Communications	OUC			P&P
17	Department of Employment Services	DOES		P&P	P&P
18	District of Columbia Public Charter School Board	DCPCSB			P&P
19	District of Columbia Public Schools	DCPS			P&P
20	Child and Family Services Agency	CFSA		P&P	P&P
21	Department of Behavioral Health	DBH		P&P	P&P
22	Department of Health	DOH			P&P
23	Department of Human Services	DHS		P&P, GB	P&P, GB
24	Department on Disability Services	DDS		P&P	P&P, CH
25	Department of Buildings	DOB	P&P		P&P, CH, GB
26	Department of Energy and Environment	DOEE		Ex (Note 3)	
27	Department of For-Hire Vehicles	DFHV		P&P	P&P
28	Department of Licensing and Consumer Protection	DLCP	P&P, CH, M		
29	Department of Public Works	DPW		P&P	P&P
30	District Department of Transportation	DDOT			P&P
31	Washington Metropolitan Area Transit Authority	WMATA	P&P, CH, M		
32	District of Columbia Retirement Board	DCRB	CH		
33	District of Columbia Water and Sewer Authority	DCWASA	P&P, M		
34	Health Benefit Exchange Authority	DCHBX			P&P
35	University of the District of Columbia	UDC	P&P, CH, M	P&P, CH, GB	P&P

Legend: P&P: Policies and Procedures; CH: Charter; M: Manual; GB: Governing Board or Commission; Ex – Exception Noted.

- Note 1: Ex – (IV) No SOP/Manual/Charter; response does not provide info relating to SOP/Charter/Manual
- Note 2: Ex – (IV) No Polices & Procedures, Manual/Charter, agency stated none is required.
- Note 3: Ex – (IV) No formal/established SOP/Charter/Governing Board, agency stated investigations are based on management needs or statutory authorities.

The following table conveys the District departments, agencies, and commissions that reported having reporting structures in place for their oversight programs. For reporting, the following table indicates if an agency has the following: Reporting Process: (1) documentation of results in a report; (2) quality review process; and (3) issuance of recommendations or expression of opinion; type of report; the number of audits, investigation and/or inspections and evaluations conducted on an annually basis; and if reports are posted to a website and publicly available. If links to reports were provided, they are embedded into the “Yes” in the last column.

Figure 4: Reporting

#	Agency Name	Agency Acronym	Function(s)	Reporting Process	Type of Report	# of Reports Annually	Reports Publicly Available
1	Board of Ethics and Government Accountability	BEGA	IV	√	ROI & Negotiated Disposition	500	No
2	Department of Human Resources	DCHR	IV	√	Memos/ Invest. admin. reports	43	No
3	Office of Contracting and Procurement	OCP	AU	√	Audit	55-56	No
4	Office of Risk Management	ORM	IV	√	Activity Reports of 3rd Parties	175	No

5	Office of the Attorney General for the District of Columbia	OAG	IV	√	Internal Memos/Investigations with Recommendations	1,000	No
6	Office of the Chief Financial Officer	OCFO	AU/IV	√	AU: Performance, FSA, Attestations IV: Reports of Investigations	AU: 9 IV: 500	AU: <u>Yes</u> IV: No
7	Department of Small and Local Business Development	DSLBD	IV/IE	√	IV: Compliance Investigation Reports IE: Correspondence based on Investigated Findings	IV: 3 IE: 1000	IV: <u>Yes</u> IE: <u>Yes</u>
8	Housing Authority Subsidy	DCHA	AU/IV/IE	√	AU: Audit IV: Narrative Report of Investigation IE: Narrative/Electronic Reports	AU: 4-6 IV: 45 IE: 500	AU: No IV: No IE: No
9	Corrections Information Council	CIC	IE	√	Inspection/The matic reports	10	<u>Yes</u>
10	Department of Corrections	DOC	AU/IV	√	AU: Audit IV: Internal Agency Report	AU: Varies IV: 801	AU: No IV: No
11	Department of Youth Rehabilitation Services	DYRS	IV/IE	√	IV: Admin Report IE: Performance/Findings/Recommendations.	IV: 30 IE: 3	IV: No IE: <u>Yes</u>
12	Fire and Emergency Medical Services Department	FEMS	IV	√	Internal Affairs Invest. Reports	50	No
13	Metropolitan Police Department	MPD	AU/IV/IE	√	AU: Audit IV: Report on Admin Misconduct/Criminal Misconduct/Use of Force IE: Inspection Report	AU: 20-25 IV: 4000 IE: 10	AU: No IV: No IE: No
14	Office of Administrative Hearings	OAH	IE	√	AR9057 & 9057L Reports	80	No
15	Office of Police Complaints	OPC	IV/IE	√	IV: Memo of Invest/Interview Summary/	IV: 800 IE: 5	IV: <u>Yes</u> IE: <u>Yes</u>

					Dismissal Report/ Referral Report IE: Policy Reports		
16	Office of Unified Communications	OUC	IE	√	Quality Assurance (QA) Feedback Forms/Escalation Reports	30,000	No
17	Department of Employment Services	DOES	IV/IE	√	IV: Ex (Note 1) IE: Ex: (Note 2)	IV: 1000 IE: 20	IV: No IE: No
18	District of Columbia Public Charter School Board	DCPCSB	IE	√	IE: High-Stakes Charter Review / Renewal Reports	IE: 15	IE: <u>Yes</u>
19	District of Columbia Public Schools	DCPS	AU/IE	√	AU: Performance Report IE: Written Report	AU: 8-10 per SY IE: 2	IV: No IE: No
20	Child and Family Services Agency	CFSA	IE	√	Quality Services Review, IT Security, License Renewal	IE: 30	IE: <u>Yes</u>
21	Department of Behavioral Health	DBH	IV/IE	√	IV: Written Invest Reports IE: Statement of Deficiency	IV: 20 IE: 75	IV: No IE: No
22	Department of Health	DOH	IE	√	IE: Audit Report	IE: 1156	No
23	Department of Human Services	DHS	IV/IE	√	IV: Admin & Case Closures / Referrals for Prosecutions / Invest. Report. IE: Monitoring Inspection Reports / Personnel Checklist	IV: 9405 IE: 30	IV: No IE: No
24	Department on Disability Services	DDS	IV/IE	√	IV: Investigative Report IE: Performance Certification Review	IV: 1300 IE: 150	IV: No IE: <u>Yes</u>
25	Department of Buildings	DOB	AU/IE	AU: Ex (Note 5) IE: √	AU: N/A IE: Written Report	AU: 0 IE: 3	AU: No IE: No
26	Department of Energy and Environment	DOEE	IV	√	Ex (Note 3)	IV: 2	No

27	Department of For-Hire Vehicles	DFHV	IV/IE	√	IV: Allegations of Internal Misconduct / Violations IE: Incident Report	IV: 2 IE: 15000	IV: No IE: No
28	Department of Licensing and Consumer Protection	DLCP	AU	√	Compliance Review Reports	4	No
29	Department of Public Works	DPW	IV/IE	√	IV: Administrative Reports IE: Internal Oversight, I/E Inspection Evaluation Report	IV: 30 IE: 10	IV: No IE: No
30	District Department of Transportation	DDOT	IE	√	IE: Recommendation Letters	IE: 125	No
31	Washington Metropolitan Area Transit Authority	WMATA	AU	√	Audit Reports, Special Review, Assessments or Project Reports, Management Issue Notification Memos	25-30	No
32	District of Columbia Retirement Board	DCRB	AU	√	AU: Comprehensive Reports	AU: 10	No
33	District of Columbia Water and Sewer Authority	DCWASA	AU	√	See Note 4	10-11	<u>Yes</u>
34	Health Benefit Exchange Authority	DCHBX	IE	√	IE: Written / Oral Reports	IE: 3	Yes
35	University of the District of Columbia	UDC	AU/IV/IE	√	AU: Performance / Internal Control IV: Written Report IE: Written Report	AU: 2-3 IV: 5 IE: 10	AU: No IV: No IE: No

**Legend:** AU: Audit; IV: Investigations; IE: Inspections & Evaluations; **Ex** – Exception Noted.

- Note 1 – **Ex** – (IV) Agency response does not provide clarity on information relating to the ‘type of report’.
- Note 2 – **Ex** – (IE) Agency response does not provide clarity on information relating to the ‘type of report’.
- Note 3 – **Ex** – (IE) Agency response does not provide clarity – stated ‘it depends’.
- Note 4 – Type of Report include: Contract Compliance Audit; Supply Chain Assessment; Accounts Payable Audit; Incident Response Tabletop Exercise; Expenditures Analytics Assessment; Strategic Plan Monitoring Audit; Employee Retention Assessment; Physical Security Audit; HQO & Ft Reno; Work Order Management Audit; DSO; Cyber Threat Intelligence
- Note 5 – **Ex** – No audit reports have been produced since the establishment of DOB on October 1, 2022

## Professional Standards

There are various professional standards adopted by organizations that practitioners must follow when conducting oversight activities. The purpose of professional standards is to provide organizations and practitioners with specific professional guidance relating to the responsibilities and procedures for performing oversight activities. Standards are systematic guidelines used when conducting oversight functions to ensure the accuracy, consistency, and verifiability of actions and reports. The following are applicable standards for audit, investigations and inspections and evaluations.

- **Generally Accepted Government Auditing Standards (GAGAS or otherwise known as Yellow Book).** Provides a framework for performing high-quality audit work with competence, integrity, objectivity, and independence to provide accountability and to help improve government operations and services.
- **Generally Accepted Auditing Standards (GAAS).** A set of systematic guidelines used by auditors when conducting audits of companies' financial records; helps to ensure the accuracy, consistency, and verifiability of auditors' actions and reports.
- **The International Professional Practices Framework (IPPF or Red Book).** Conceptual framework that organizes authoritative guidance promulgated by The Institute of Internal Auditors (IIA).
- **Quality Standards for Investigations (QSI).** Guide the Inspector General investigative community in producing high quality investigations.
- **Quality Standards for Inspection and Evaluation (Blue Book).** Provides a framework for inspection and evaluation (I&E) work by Offices of Inspector General (OIG).
- **Association of Certified Fraud Examiners (ACFE).** Code of Professional Standards applied to fraud examinations; a substantial purpose which involves the prevention, detection, investigation, or resolution of fraud or fraud-related conduct.

Based on the survey questionnaire and responses collected, the following table provides the type(s) of applicable professional, government and regulatory standards adopted by District agencies for their oversight programs.

**Figure 5: Professional Standards**

#	Agency Name	Agency Acronym	Audit (AU)	Investigations (IV)	Inspections & Evaluations (IE)
1	Board of Ethics and Government Accountability	BEGA		See Note 24	
2	Department of Human Resources	DCHR		See Note 16	
3	Office of Contracting and Procurement	OCP	GAGAS		
4	Office of Risk Management	ORM		Ex (Note 13)	
5	Office of the Attorney General for the District of Columbia	OAG		Ex (Note 14)	
6	Office of the Chief Financial Officer	OCFO	GAGAS		QSI
7	Department of Small and Local Business Development	DSLBD		See Note 1	See Note 1
8	Housing Authority Subsidy	DCHA	GAGAS/GAAS/Red Book	ACFE	See Note 2
9	Corrections Information Council	CIC			See Note 25
10	Department of Corrections	DOC	GAAS	See Note 3	
11	Department of Youth Rehabilitation Services	DYRS		See Note 9	Ex See Note 9

12	Fire and Emergency Medical Services Department	FEMS		See Note 10	
13	Metropolitan Police Department	MPD	GAGAS	See Note 4	Blue Book
14	Office of Administrative Hearings	OAH			<b>Ex (Note 26)</b>
15	Office of Police Complaints	OPC		See Note 5	See Note 5
16	Office of Unified Communications	OUC			See Note 6
17	Department of Employment Services	DOES		See Note 15	<b>Ex</b> See Note 15
18	District of Columbia Public Charter School Board	DCPCSB			<b>Ex</b> See Note 17
19	District of Columbia Public Schools	DCPS	GAGAS		See Note 7
20	Child and Family Services Agency	CFSA			<b>Ex</b> See Note 18
21	Department of Behavioral Health	DBH		<b>Ex (Note 8)</b>	<b>Ex</b> See Note 8
22	Department of Health	DOH			See Note 19
23	Department of Human Services	DHS		See Note 11	See Note 11
24	Department on Disability Services	DDS		<b>Ex (Note 20)</b>	<b>Ex</b> See Note 20
25	Department of Buildings	DOB	GAGAS		American Society for Quality (ASQ) Standards
26	Department of Energy and Environment	DOEE		<b>Ex (Note 21)</b>	
27	Department of For-Hire Vehicles	DFHV		See Note 12	See Note 12
28	Department of Licensing and Consumer Protection	DLCP	GAGAS		
29	Department of Public Works	DPW		See Note 22	See Note 22
30	District Department of Transportation	DDOT			GAGAS
31	Washington Metropolitan Area Transit Authority	WMATA	GAAS		
32	District of Columbia Retirement Board	DCRB	GAGAS/GAAS/ Red Book		
33	District of Columbia Water and Sewer Authority	DCWASA	GAAS		
34	Health Benefit Exchange Authority	DCHBX			<b>Ex (Note 23)</b>
35	University of the District of Columbia	UDC	Red Book	QSI	Blue Book

**Legend:** Ex: Exception noted

- Note 1: DC Law; CBE Act. 2005; Chapter 8 of Title 27 DC Municipal Regulations
- Note 2: Section 14 DCMR HUD under CFR 24.982
- Note 3: American Public Health Association (APHA), ACA, Dept of Corrections Policy 1010.1
- Note 4: Criminal Investigation Standard, General Order 120.20
- Note 5: Internal Affairs/Police Oversight Investigation Standards; National Police Oversight Best Practices
- Note 6: Association of Public Safety Communications Officers (APCO)/NENA ANS 1.107.1.2015 Quality Standard
- Note 7: Evaluation Standards outlined by OPM.
- Note 8: **Ex** -For IV, no professional standards applied; investigators receive training and certification from Labor Relations.
- Note 8: **Ex** - For IE- no professional standard applied; inspectors receive training and certification from Labor Relations
- Note 9: For IE, uses Specific Performance Standard outlined in "Jerry M. Work Plan."
- Note 9: **Ex** - For "IV", no Professional Standards; uses "internal editing process".
- Note 10: Internal Affairs Standards
- Note 11: Continuum of Care Act, USDA's federal regulation.
- Note 12: District Personnel Manual (DPM) rules and regulations outlined in Title 1, Chapter 6 of the DC Code.
- Note 13: **Ex** -For IV, no professional standards utilized; follow-up response does not provide specific information.
- Note 14: **Ex** -For IV, no professional standards stated, follow-up response does not provide specific information.
- Note 15: **Ex** -For IV, no professional standards stated, follow-up response does not provide specific information.
- Note 16: Mayor's Executive Orders/Preponderance of Evidence Standards.
- Note 17: **Ex** – For IE, no professional/regulatory standards applied; agency adopts internal policies & protocols.
- Note 18: For IE, uses QSR Standard & Four Pillars Framework Technical Specifications Guide.

- Note 18: **Ex** – for IV, no professional/regulatory standards applied; agency stated function does not include/require standards since investigations are conducted by 3rd party entities.
- Note 19: FDA QC Standard/Model.
- Note 20: **Ex** – For IV, no professional/regulatory standards specified, agency stated that procedures are consistent with the basic assurance requirements of the approved Medicare and Medicaid Services' waiver programs.
- Note 20: **Ex** – For IE, no professional/regulatory standards specified, agency stated procedures are consistent with the basic assurance requirements of the approved Medicare and Medicaid Services' waiver programs.
- Note 21: **Ex** – For IE, no professional/regulatory standards specified, agency stated they primarily use program management related standards for administration and enforcement.
- Note 22: D.C. Code, the District of Columbia Municipal Regulations, and the District Personnel Manual.
- Note 23: For IE, no professional/regulatory standards specified, agency stated standards are based on guidance issued by federal agencies.
- Note 24: Code of DC §1-1162.11-13 & §1-1162.02
- Note 25: DC Code §24-101.01, §24-344 Sec. 11201a, and American Correctional Association
- Note 26: **Ex** – For IE, no professional standard applied, agency stated they are only bound by internal handbook, ET 382 & 401

### How Oversight Programs are Contributing to Agency’s Overall Internal Control Systems

Implementation of effective internal controls and a cohesive framework provides reasonable assurance that an organization operates ethically, transparently, and that goals and objectives are being met. To obtain information on how the agency’s oversight functions enhance the performance and sustainability of the organization, we adopted the Committee of Sponsoring Organizations of the Treadway Commission (COSO) internal control framework which consists of five interrelated components that work together to create an effective system of internal controls. The five components of an internal control framework are: (1) control environment; (2) risk assessment; (3) control activities; (4) information and communication; and (5) monitoring. The following table conveys the components of an internal control system that District agencies reported their oversight functions contribute to support their overall internal control systems.

**Figure 6: Contribution to Agency’s Overall Internal Control Systems**

#	Agency Name	Function(s)	Control Environment	Risk Assessment	Control Activities	Information & Comms.	Monitoring
1	Board of Ethics and Government Accountability	IV		√	√	√	√
2	Department of Human Resources	IV		√		√	√
3	Office of Contracting and Procurement	AU	√	√	√	√	√
4	Office of Risk Management	IV			√		√
5	Office of the Attorney General for the District of Columbia	IV	√	√	√	√	√
6	Office of the Chief Financial Officer	AU/IV	√		√		√
7	Department of Small and Local Business Development	IV/IE				√	√
8	Housing Authority Subsidy	AU/IV/IE	√	√	√	√	√

9	Corrections Information Council	IE				√	√
10	Department of Corrections	AU/IV	√	√	√	√	√
11	Department of Youth Rehabilitation Services	IV/IE	√	√	√	√	√
12	Fire and Emergency Medical Services Department	IV	√	√	√	√	√
13	Metropolitan Police Department	AU/IV/IE	√	√	√	√	√
14	Office of Administrative Hearings	IE	See Note 1	See Note 1	See Note 1	See Note 1	See Note 1
15	Office of Police Complaints	IV/IE					√
16	Office of Unified Communications	IE	√	√	√	√	√
17	Department of Employment Services	IV/IE	√	√		√	√
18	District of Columbia Public Charter School Board	IE					√
19	District of Columbia Public Schools	AU/IE	√	√	√		√
20	Child and Family Services Agency	IE				√	√
21	Department of Behavioral Health	IV/IE	√	√	√	√	√
22	Department of Health	IE	√	√	√	√	√
23	Department of Human Services	IV/IE		√			√
24	Department on Disability Services	IV/IE	√	√	√	√	√
25	Department of Buildings	AU/IV	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2
26	Department of Energy and Environment	IV	√			√	√
27	Department of For-Hire Vehicles	IV/IE	√	√	√	√	√
28	Department of Licensing and Consumer Protection	AU	√	√	√	√	√
29	Department of Public Works	IV/IE	√	√	√	√	√
30	District Department of Transportation	IE	√	√	√	√	√
31	Washington Metropolitan Area Transit Authority	AU	√	√	√	√	√
32	District of Columbia Retirement Board	AU	√	√	√	√	√
33	District of Columbia Water and Sewer Authority	AU	√	√	√	√	√
34	Health Benefit Exchange Authority	IE	√	√	√	√	√



35	University of the District of Columbia	AU/IV/IE	√	√	√	√	√
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Legend: AU: Audit; IV: Investigations; IE: Inspections & Evaluations

- Note 1: IE report is used for performance evaluation and training only.
- Note 2: Agency is in the process of reconstituting and relaunching audit functions as part of newly formed agency as of 10/1/22.

District departments, agencies and commissions maintain both management and oversight functions and perform audit, investigations, inspections, and evaluations as well as various management activities such as monitoring. Management functions are activities to manage and monitor programs, processes, and systems to detect risks and improve performance while oversight programs maintain functions (audit, investigation and inspections and evaluations) similar to the OIG to promote economy, efficiency, and effectiveness in programs and operations and prevent and detect waste, fraud, and abuse.

## Appendix A: Survey Participants

No.	Agency Name	Agency Acronym
1	Board of Ethics and Government Accountability	BEGA
2	Department of Human Resources	DCHR
3	Office of Contracting and Procurement	OCP
4	Office of Risk Management	ORM
5	Office of the Attorney General for the District of Columbia	OAG
6	Office of the Chief Financial Officer	OCFO
7	Department of Small and Local Business Development	DSLBD
8	Housing Authority Subsidy	DCHA
9	Corrections Information Council	CIC
10	Department of Corrections	DOC
11	Department of Youth Rehabilitation Services	DYRS
12	Fire and Emergency Medical Services Department	FEMS
13	Metropolitan Police Department	MPD
14	Office of Administrative Hearings	OAH
15	Office of Police Complaints	OPC
16	Office of the Deputy Mayor for Public Safety and Justice	DMPSJ
17	Office of Unified Communications	OUC
18	Department of Employment Services	DOES
19	District of Columbia Public Charter School Board	DCPCSB
20	District of Columbia Public Schools	DCPS
21	Child and Family Services Agency	CFSA
22	Department of Behavioral Health	DBH
23	Department of Health	DOH
24	Department of Human Services	DHS
25	Department on Disability Services	DDS
26	Department of Buildings	DOB
27	Department of Energy and Environment	DOEE
28	Department of For-Hire Vehicles	DFHV
29	Department of Licensing and Consumer Protection	DLCP
30	Department of Public Works	DPW
31	District Department of Transportation	DDOT
32	Public Service Commission	PSC
33	Washington Metropolitan Area Transit Authority	WMATA
34	District of Columbia Retirement Board	DCRB
35	District of Columbia Water and Sewer Authority	DCWASA
36	Health Benefit Exchange Authority	DCHBX
37	University of the District of Columbia	UDC
38	Board of Elections	BOE
39	Contract Appeals Board	CAB
40	Department of General Services	DGS
41	Mayor's Office of Legal Counsel	MOLC
42	Metropolitan Washington Council of Governments	MWCOG
23	Office of Advisory Neighborhood Commissions	OANCC
44	Office of Campaign Finance	OCF
45	Office of Disability Rights	ODR
46	Office of Employee Appeals	OEA
47	Office of Labor Relations and Collective Bargaining	OLRCB
48	Office of the Chief Technology Officer	OCTO
49	Office of the City Administrator	OCA
50	Office of the Secretary	OS
51	Office of the Senior Advisor	OSA

No.	Agency Name	Agency Acronym
52	Office of Veterans' Affairs	MOVA
53	Office of Asian and Pacific Islander Affairs	MOAPIA
54	Office on Latino Affairs	MOLA
55	Public Employee Relations Board	PERB
56	Tax Revision Commission	TRC
57	Commission on the Arts and Humanities	CAH
58	Department of Housing and Community Development	DHCD
59	Office of Cable Television, Film, Music, and Entertainment	OCTFME
60	Office of Planning	OP
61	Office of the Deputy Mayor for Planning and Economic Development	DMPED
62	Office of the Tenant Advocate	OTA
63	Office of Zoning	OZ
64	Real Property Tax Appeals Commission	RPTAC
65	Rental Housing Commission	RHC
66	Commission on Judicial Disabilities and Tenure	CJDT
67	Criminal Code Reform Commission	CCRC
68	Criminal Justice Coordinating Council	CJCC
69	Department of Forensic Sciences	DFS
70	District of Columbia National Guard	DCNG
71	District of Columbia Sentencing Commission	DCSC
72	Homeland Security and Emergency Management Agency	HSEMA
73	Judicial Nomination Commission	JNC
74	Office of Human Rights	OHR
75	Office of Neighborhood Safety and Engagement	ONSE
76	Office of the Chief Medical Examiner	OCME
77	Office of Victim Services and Justice Grants	OVSJG
78	Office on Returning Citizen Affairs	ORCA
79	Department of Parks and Recreation	DPR
80	District of Columbia Public Library	DCPL
81	District of Columbia State Athletics Commission	DCSAC
82	Office of the Deputy Mayor for Education	DME
83	Office of the State Superintendent of Education	OSSE
84	State Board of Education	SBE
85	Department of Aging and Community Living	DACL
86	Department of Health Care Finance	DHCF
87	Office for the Deaf, Deaf Blind, and Hard of Hearing	ODDHH
88	Not-for-Profit Hospital Corporation Subsidy	NFPHC
89	Office of the Ombudsperson for Children	OOCDC
90	Alcoholic Beverage Regulation Administration	ABRA
91	Department of Insurance, Securities, and Banking	DISB
92	Department of Motor Vehicles	DMV
93	Office of the Deputy Mayor for Operations and Infrastructure	DMOI
94	Office of People's Counsel	OPC
95	Washington Metropolitan Area Transit Commission	WMATC
96	Workforce Investments Account	WIC
97	Green Finance Authority	DCGB
98	Housing Finance Agency	DCHFA
99	Not-For-Profit Hospital Corporation	NFPHC or UMC
100	Office of Lottery and Gaming	OLG/DC Lottery
101	Washington Aqueduct (A division of the Baltimore District, U.S. Army Corps of Engineers)	DCWA
102	Washington Convention and Sports Authority	WCSA or Events DC

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## Appendix B: Survey Questionnaire

Welcome to the oversight program assessment survey. Crowe LLP is conducting this survey and evaluation on behalf of the District of Columbia Office of the Inspector General (OIG). The objectives are to:

- Determine which District agencies maintain oversight programs.
- Determine the governance and reporting structure of the oversight programs.
- Determine the scope of oversight programs and applicable professional standards under which the oversight activities are being performed.
- Understand how oversight programs contribute to the overall internal control system at District agencies.

Oversight programs are defined as independent, objective assurance and assessment functions designed to add value and improve an organization's operations through any one or more of the following three (3) functions:

- **Audits:** Either a financial or performance audit conducted internally or by an independent third party related to the programs and operations of an Agency in accordance with applicable standards. Results of audits include recommendations to improve agency economy, efficiency, and effectiveness.
- **Investigations:** A formal inquiry or systematic examination of criminal, civil or administrative misconduct involving employees, contractors, grantees, or other officials. An investigation is in response to allegations of misconduct, gathers evidence (to include documentary and testimonial), and assess the gathered evidence against a particular standard. The results of a recommendation are to take appropriate action, to include disciplinary action against a District employee, termination of a District grant or contract, or referral to an appropriate adjudicative body such as BEGA, OIG, or OAG.
- **Inspections and Evaluations:** Systematic and independent assessments of the design, implementation, and/or results of an Agency's operations, programs, or policies. Inspections typically assess agency compliance against laws, regulations, rules, or policies. Evaluations are an objective analysis of an agency's performance and effectiveness in delivering services, implementing policies, and achieving desired outcomes.

The results of this effort will help the OIG better understand which District agencies maintain oversight programs and functions similar to those performed by the OIG. The OIG will then be able to better coordinate their efforts across the District and reduce any duplication of effort being performed.

### Instructions

The survey questions are divided into four categories: (1) Oversight Programs/Functions; (2) Audits; (3) Investigations; and (4) Inspections and Evaluations. If you respond "Yes" to the first question in a category, follow-on questions will be prompted so that you may share additional information regarding that category. You also have the capability to upload attachments if available (i.e. organizational charts, policies and procedures, reports) and provide links to websites for certain questions. If you respond "No" to the first question in a category, no additional action is required.

Survey responses will be monitored, and the Crowe team may follow-up with survey participants via email that are nonresponsive and/or to request additional details and information. You may edit your responses until the survey closes on **June 16, 2023, at 5:00 PM**.

For technical assistance or questions about the survey, please contact us at [OIG.Survey@crowe.com](mailto:OIG.Survey@crowe.com). If you have any questions or concerns about participating in this survey, please contact the OIG Contract Administration Robert Binelli ([robert.binelli@dc.gov](mailto:robert.binelli@dc.gov)).

### Part I: Oversight Office, Division or Program

1. Does your department or organization have an internal audit function, conduct audits, and/or contract with a third party to conduct audits? (Audits are defined as either a financial or performance audit conducted related to the programs and operations of an Agency in accordance with applicable standards. Results of audits include recommendations to improve agency economy, efficiency, and effectiveness) – (Y/N). If yes, proceed to questions 1a-1r, if no proceed to question 2.
2. Does your department or organization have an investigative function, conduct investigative examinations, and/or contract with a third party to conduct investigations? (Investigations are defined as: A formal inquiry or systematic examination of criminal, civil or administrative misconduct involving employees, contractors, grantees, or other officials. An investigation is in response to allegations of misconduct, gathers evidence (to include documentary and testimonial), and assess the gathered evidence against a particular standard. The results of a recommendation are to take appropriate action, to include disciplinary action against a District employee, termination of a District grant or contract, or referral to an appropriate adjudicative body such as BEGA, OIG, or OAG). – (Y/N). If yes, proceed to questions 2a-2dd, if no proceed to question 3.
3. Does your department or organization have an inspections and evaluation function, conduct independent assessments or evaluations and/or contract with a third party to conduct inspections and evaluations? (Inspections and Evaluations are defined as: Systematic and independent assessments of the design, implementation, and/or results of an Agency's operations, programs, or policies. Inspections typically assess agency compliance against laws, regulations, rules, or policies. Evaluations are an objective analysis of an agency's performance and effectiveness in delivering services, implementing policies, and achieving desired outcomes.) – (Y/N). If yes, proceed to questions 3a-3t; if no finalize and submit survey.
  - **Audits:** Either a financial or performance audit conducted related to the programs and operations of an Agency in accordance with applicable standards. Results of audits include recommendations to improve agency economy, efficiency, and effectiveness.
  - **Investigations:** A formal inquiry or systematic examination of criminal, civil or administrative misconduct involving employees, contractors, grantees, or other officials. An investigation is in response to allegations of misconduct, gathers evidence (to include documentary and testimonial), and assess the gathered evidence against a particular standard. The results of a recommendation are to take appropriate action, to include disciplinary action against a District employee, termination of a District grant or contract, or referral to an appropriate adjudicative body such as BEGA, OIG, or OAG).
  - **Inspections and Evaluations:** Systematic and independent assessments of the design, implementation, and/or results of an Agency's operations, programs, or policies. Inspections typically assess agency compliance against laws, regulations, rules, or policies. Evaluations are an objective analysis of an agency's performance and effectiveness in delivering services, implementing policies, and achieving desired outcomes.

Examples of District departments and offices that maintain oversight functions include:

- The Office of City Administrator (OCA), Office of the Chief Financial Officer (OCFO), Office of Integrity and Oversight (OIO) maintains an audit and investigative function.
- The D.C. Housing Authority maintains an Office of Audit and Compliance; Office of District of Columbia Housing Authority Police, which conducts investigations; and the Housing Choice Voucher Program which conducts inspections and evaluations.

- The Washington Metropolitan Area Transit Authority (WMATA) maintains a Legal and Compliance function, which conducts audits and evaluations and has an independent Office of Inspector General, which conducts audits, evaluations, and investigations.
- The Metropolitan Police Department (MPD), Internal Affairs Bureau (IAB) maintains an investigation function.
  - a. Under what statutory or regulatory authority is/are your audit/investigations/inspection and evaluation's function(s) established?
  - b. Where does your oversight office, division, or program (audit, investigations, and/or inspections and evaluations) reside in your organizational structure? Please attach the most recent organizational chart, if available. – [Open text, attachment]
  - c. Does your oversight office, division or program have a mission statement? If so, what is it? – [Open text]
  - d. Does the oversight office, division or program have an independent board or commission providing governance for these functions? - (Y/N) [Open text, attachment]
  - e. Who leads the oversight office, division, or program and who do they report to? – [Open text]
  - f. What functions or organizational units make up the oversight office, division, or program? – [Open text]
  - g. Does your oversight office, division, or program have documented roles and responsibilities? – (Y/N) [Open text, attachment]
  - h. Does your oversight office, division, or program have administrative rules, policy, or procedures? – (Y/N) [Open text, attachment]
  - i. How many Full-Time Equivalent (FTE) employees are assigned to the oversight office, division, or program? – [Open text]
  - j. How many contractors are dedicated to the oversight office, division, or program? – [Open text]
  - k. Does your organization utilize a hotline or whistleblower function? If yes, please provide the link. (Y/N) [Open text]

## Part II: Audits

1. Do you contract with a third party to conduct audits for your department or organization. (Y/N) if yes, please explain. [Open text]

### Organizational Structure

- a. Where does the audit function reside in your department or organizational structure? – [Open text, attachment]
- b. Who leads the audit function and who do they report to? – [Open text]
- c. What organizational units make up the audit function? – [Open text]
- d. How many Full-Time Equivalent (FTE) employees are assigned to the audit function? – [Open text]

- e. How many contractors are assigned to the audit function? – [Open text]

#### Governance

- f. Does your audit function have an established charter? – (Y/N) [Open text, attachment].
- g. Does your audit function have documented roles and division of responsibilities? – (Y/N) [Open text, attachment]
- h. Does your audit function have documented policies and procedures? – (Y/N) [Open text, attachment]
- i. Does your audit function have a documented or published Audit Manual? – (Y/N) [Open text, attachment]
- j. What standards does your audit function follow? (i.e., Generally accepted auditing standards (GAAS), International Professional Practices Framework (IPPF) (Red Book) or Generally Accepted Government Auditing Standards (GAGAS) (Yellow Book) – [Open text]

#### Management

- k. Do you develop an audit work plan on an annual basis? – (Y/N) [Open text, attachment]
- l. Approximately how many audits do you perform a year? – [Open text]

#### Reporting

- m. What type of audit reports do you produce? – [Open text]
- n. Who is the audience/stakeholders for the reports? Who are they addressed to? – [Open text]
- o. Do audit reports express an opinion on the organization's financial performance and/or compliance with applicable standards, administrative rules, ordinances, or regulations? – [Open text]
- p. Do audit reports go through a formal review process? – (Y/N) [Open text]
- q. Who signs off on the final audit report? – [Open text]
- r. Are audit reports posted to a website and publicly available? If yes, please provide the link to the available reports. – (Y/N) [Open text]

### Part III: Investigations

2. Do you contract with a third party to conduct investigations for your department or organization. (Y/N) if yes, please explain. [Open text]

#### Organizational Structure

- a. Where does the investigative function reside in your department or organizational structure? – [Open text, attachment]
- b. Who leads the investigative function(s) and who do they report to? – [Open text]
- c. What organizational or divisional units make up the investigative function? – [Open text]

- d. What training does your investigative function(s) have?
- e. Do the organizational or divisional units that make up the investigative function conduct concurrent investigations with other departments or organizations? If yes, what other department(s) or organization(s) – (Y/N) [Open Text]
- f.
- g. How many Full-Time Equivalent (FTE) employees are assigned to the investigative function(s)? – [Open text]
- h. How many contractors are assigned to the investigative function(s)? – [Open text]

#### Governance

- i. Does your investigative function(s) have an established and comprehensive charter? – (Y/N) [Open text, attachment].
- j. Does your investigative function(s) have documented roles and division of responsibilities? – (Y/N) [Open text, attachment]
- k. Does your investigative function(s) have an independent governing Board, Commission, or appointed Body? - (Y/N) [Open text, attachment]
- l. What type of investigations do you conduct? (i.e. administrative, criminal, and/or civil investigations)? [Open Text]
- m. Are there administrative rules, criminal, or civil laws, regulations, codes, or ordinances provide governance for the investigative function(s)? – (Y/N) [Open text, attachment]
- n. Does your investigative function(s) have a documented process for what to do when criminal activity or suspected criminal activity is identified?" – (Y/N) [Open text, attachment]
- o. Does your investigative function(s) have a documented and published Investigative Process? - (Y/N) [Open text, attachment]
- p. Does your investigative function(s) have documented policies and procedures? – (Y/N) [Open text, attachment]
- q. What standards does your investigative function(s) follow? (i.e. Quality Standards for Investigations (QSI)) – [Open text]

#### Management

- r. Do you develop an investigative work plan on a monthly, quarterly, or annual basis? – (Y/N) [Open text, attachment]
- s. How are investigations initiated? (i.e. referrals, complaints, self-initiated, etc.) [Open text]
- t. Are investigative work plan(s) developed separately for the different types of investigations your investigative division or units perform? (Y/N) [Open text, attachment]
- u. Does your investigative function participate in any peer review examinations? (Y/N) [Open text, attachment]
- v. Approximately how many investigations are initiated and/or conducted on an annual basis? – [Open text]



**Reporting**

- w. What type of investigative reports do you produce? – [Open text]
- x. Are the investigative reporting processes different for administrative, criminal, or civil investigations? (Y/N) [Open text]
- y. Do investigative reports express an opinion on the Department, organization or other parties' performance and compliance with applicable laws, administrative rules, professional standards, or regulatory standards? – [Open text]
- z. If investigative reports are not publicly available, what potential outcomes do they seek to achieve? (i.e. administrative or disciplinary action, agency process improvement, etc.) [Open Text]
- aa. Do investigative reports go through a formal review process? – (Y/N) [Open text]
- bb. Who signs off on the final investigative report? – [Open text]
- cc. Are investigative reports posted to a website and publicly available? – (Y/N) [Open text]
- dd. Do you make recommendations to improve future processes? (Y/N) If yes, how are these recommendations tracked/implemented?" [Open Text]

**Part IV: Inspections and Evaluations**

- 3. Do you contract with a third party to conduct inspections and evaluations for your department or organization. (Y/N) if yes, please explain. [Open text]

**Organizational Structure**

- a. Where does the Inspections and Evaluations function reside in your department or organizational structure? – [Open text, attachment]
- b. Who leads the inspection and evaluation function(s) and who do they report to? – [Open text]
- c. What organizational or divisional units make up the inspection and evaluation function? – [Open text]
- d. How many Full-Time Equivalent (FTE) employees are assigned to the inspection and evaluation function(s)? – [Open text]
- e. How many contractors are assigned to the inspection and evaluation function(s)? – [Open text]

**Governance**

- f. Does your inspection and evaluation function(s) have an established and comprehensive charter? – (Y/N) [Open text, attachment].
- g. Does your inspection and evaluation function(s) have documented roles and division of responsibilities? – (Y/N) [Open text, attachment]
- h. Does your inspection and evaluation function(s) have an independent governing Board, Commission, or appointed Body? - (Y/N) [Open text, attachment]

- i. Are there administrative rules, regulations, codes, ordinances, or policy that provide governance for the inspection and evaluation function(s)? – (Y/N) [Open text, attachment]
- j. Does your inspection and evaluation function(s) have documented policies and procedures? – (Y/N) [Open text, attachment]
- k. What standards does your inspection and evaluation function(s) follow? (i.e. Quality Standards for Inspection and Evaluation (the Blue Book) – [Open text]

#### Management

- l. Do you develop an inspection and evaluation work plan on a monthly, quarterly, or annual basis? – (Y/N) [Open text, attachment]
- m. Are inspection and evaluation work plan(s) developed separately for the different types of inspections and evaluations your division or units perform? (Y/N) [Open text, attachment]
- n. Does your inspection and evaluation function participate in any peer review examinations? (Y/N) [Open text, attachment]
- o. Approximately how many inspections and evaluations are conducted on an annual basis? – [Open text]

#### Reporting

- p. What type of inspection and evaluation reports do you produce? – [Open text]
- q. Do inspection and evaluation reports express an opinion on the Department, organization or other parties' performance and compliance with applicable laws, administrative rules, professional standards, or regulatory standards? – [Open text]
- r. Do inspection and evaluation reports go through a formal review process? – (Y/N) [Open text]
- s. Who signs off on the final inspection and evaluation report? – [Open text]
- t. Are inspection and evaluation reports posted to a website and publicly available? – (Y/N) [Open text]

REPORT WASTE, FRAUD, ABUSE, AND MISMANAGEMENT.

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