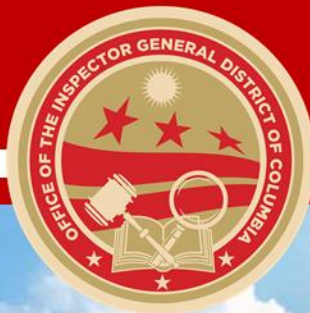


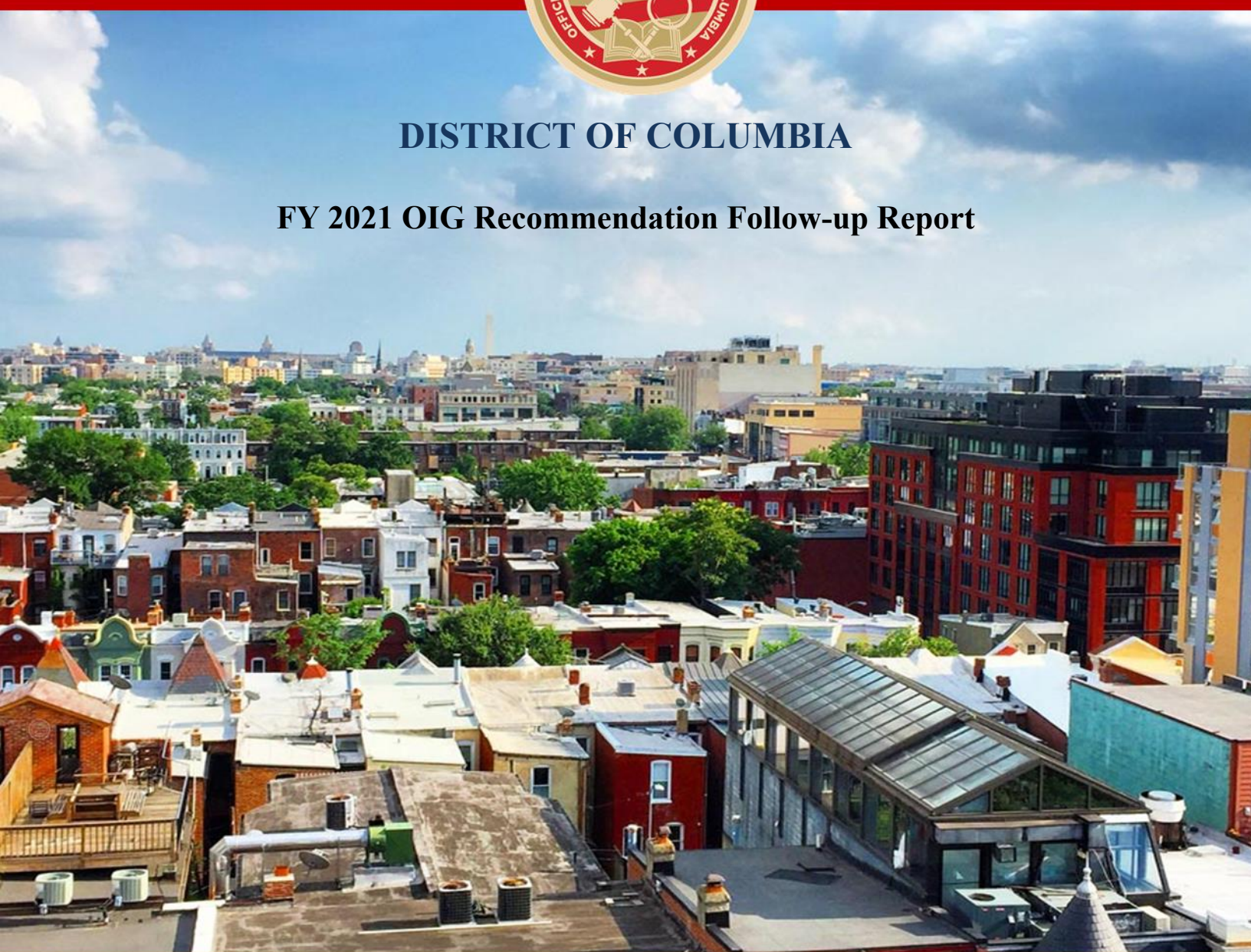
DISTRICT OF COLUMBIA OFFICE OF THE INSPECTOR GENERAL



September 2021

DISTRICT OF COLUMBIA

FY 2021 OIG Recommendation Follow-up Report



Guiding Principles

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

Mission

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

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

Vision

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

Core Values

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



GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



September 30, 2021

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

The Honorable Phil Mendelson
Chairman
Council of the District of Columbia
The John A. Wilson Building
1350 Pennsylvania Avenue, N.W., Suite 504
Washington, D.C. 20004

Dear Mayor Bowser and Chairman Mendelson:

Enclosed is our *FY 2021 OIG Recommendation Follow-up Report*. D.C. Code § 1-301.115a(a-1)(3) requires the Office of the Inspector General (OIG) to “provide a means for keeping the Mayor, Council, and District government department and agency heads fully and currently informed about problems and deficiencies relating to the administration of these programs and the necessity for and *progress of corrective actions*” (emphasis supplied).

Our objectives were to determine: (1) the status of open recommendations; (2) whether corrective actions remedied key conditions identified in prior OIG reports; and (3) whether agencies realized monetary benefits (if applicable). We conducted this project in accordance with generally accepted government auditing standards and standards promulgated by the Council of the Inspectors General on Integrity and Efficiency. See Appendix A for our scope and methodology.

In order to determine the progress of corrective actions, the OIG surveyed District agencies to assess their efforts to implement recommendations and determine the status of corresponding corrective actions. In this report you will find summaries of initial findings and corresponding recommendations made by both the OIG's Audit Unit (AU) and the Inspections and Evaluations Unit (I&E).

We appreciate the cooperation and courtesies extended to our staff during this review. If you have any questions concerning this report, please contact me or Matt Wilcoxson, Deputy Inspector General for Operations, at (202) 727-9770.

Sincerely,

A handwritten signature in blue ink, appearing to read 'DWL', followed by a long horizontal flourish.

Daniel W. Lucas
Inspector General

DWL/mnw

Enclosure

cc: See Distribution List

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Mr. George A. Schutter, Chief Procurement Officer, Office of Contracting and Procurement
Ms. Lindsey Parker, Chief Technology Officer, Office of the Chief Technology Officer
Dr. Christina Grant, Acting State Superintendent of Education, Office of the State Superintendent of Education
Mr. David Gadis, CEO and General Manager, DC Water
Mr. Paul J. Wiedefeld, General Manager and CEO, Washington Metropolitan Transit Authority

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BACKGROUND

OIG recommendations identify areas to improve economy, efficiency, effectiveness, and accountability within District program and operations as well as compliance with laws, rules, and regulations. When fully implemented, OIG recommendations provide District management with assurances that they run their operations efficiently and effectively, report reliable information about their operations, and comply with applicable laws and regulations.

Failure by a District agency to implement recommendations to strengthen internal controls may create conditions that are susceptible to increased risks of fraud, waste, and abuse; and may impact the District's annual financial statement audit. Additionally, non-compliance with laws and regulations may subject agencies or the District to legal penalties and may cause reduced performance standards.

OIG Reporting Process

During a performance audit, inspection, or evaluation, OIG staff will gather evidence to answer the engagement's specific objective(s). This can include physical, testimonial, documentary, and analytical evidence. Evidence gathered is developed into findings which identify:

- conditions discovered by the OIG that exist within a particular District agency or program;
- criteria used by the OIG to compare or evaluate performance, which may include federal and District laws, regulations, contracts, grant agreements, standards, measures, expected performance, defined business practices, and benchmarks;
- causes that contribute to the difference between the agency's current situation and what the relevant criteria prescribes;
- effect of the difference between the condition and the criteria; and when necessary,
- recommendations for actions to correct deficiencies or improve programs and operations.

Once the above elements of findings have been fully developed, OIG staff conducts an exit conference with the responsible agency(s) to brief them on the audit findings and recommendations. The OIG will then prepare a draft report that presents the engagement's findings, conclusions, and any recommendations and transmit the draft report to the responsible agency(s) to obtain their comments.

Evaluating Agency Response to OIG Recommendations

When the draft report is transmitted, the OIG will ask the responsible District agencies or management officials to comment on and indicate whether they "agree" or "disagree" with the OIG's recommendations. Should the agency's comments be inconsistent or in conflict with the OIG's findings, conclusions, or recommendations in the draft report, the OIG will evaluate the validity of the comments. If the OIG disagrees with the agency's comments, the reasons for

disagreement will be captured in our evaluation of the agency's comments. Conversely, the OIG may modify the report as necessary if the agency's comments are deemed to be valid and supported by sufficient, appropriate evidence. The OIG will report on the agency's concurrence or non-concurrence with each of the draft report's recommendations.

In circumstances where the District agency disagrees with the draft report's recommendation, the OIG will evaluate the rationale provided and determine whether the provided rationale meets the intent of the recommendation. If the OIG determines that the agency's proposed action does not meet the intent of the OIG's recommendation, it will remain open. If the OIG believes the agency's proposed action meets the intent of the draft report's recommendation, we will note that in our final report.

Follow-up on Open Recommendations

Selected OIG recommendations are reviewed periodically to evaluate an agency's resolution and corrective action. The OIG regularly follows up with agencies by requesting an update on the status of implementing the OIG's recommendations. Based on the evidence provided by the agency concerning its corrective actions, the OIG may designate the recommendation as "open" or "closed." The results of these follow-up activities, to include the status of open and closed recommendations, are subsequently reported to the Executive, Council, District agency leaders, and the public through a comprehensive report.

Reporting Recommendation Status

The following sections list the reports selected for follow-up, and provide granularity on our findings and recommendations, as well as the agency's concurrence with our recommendations. Following our evaluation of District agency actions taken to address open OIG recommendations during this engagement, the recommendations were closed or remain open and will be subject to future follow-up work.

RECOMMENDATION FOLLOW-UP RESULTS**DC Water**

Report	Finding	Recommendations	Agency Response	Recommendation Status
DC Water's Procedures for Monitoring Lead in Drinking Water Could be Improved (Issued April 4, 2019)	DC Water's Procedures for Monitoring Lead in Drinking Water Could Be Improved	1. Develop a plan to identify the unknown pipe materials within the water distribution system.	Agree	Open
		2. Correct the service line information discrepancies in service line materials to ensure transparency, consistency, accuracy, and completeness of the best available information for customers and stakeholders.	Agree	Open
		3. Develop a plan to increase water testing participation in areas not regularly part of the LCR sample testing.	Agree	Open
		4. Use DC Water staff to collect samples or guide customers who collect LCR water samples.	Agree	Open
	Acceleration of Full Lead Service Line Replacements Would Reduce Public Health Risk	7. Develop a process or procedure to follow-up on outstanding customer requests for lead service line replacement, including the 255 customers currently on the list.	Agree	Open

Note: The OIG followed up on this report's recommendations in its [Audit of Prior Year Recommendations](#) issued on July 17, 2020.

Department of Consumer and Regulatory Affairs (DCRA)

Report	Finding	Recommendations	Agency Response	Recommendation Status
Evaluation of the Internal Control Environment as of August 31, 2019 (Issued December 10, 2019)	Evaluation of the Internal Control Environment as of August 31, 2019	1. Identify and adopt an internal control framework to be used throughout the agency.	Agree	Open
		2. Establish a process for engaging stakeholders, performing and documenting a strategic planning process to develop a long-term strategic plan.	Disagree	Open
		3. Conduct periodic self-assessment of the organization's strengths, weaknesses, opportunities, and threats.	Agree	Open
		4. Develop a strategic plan to provide details about DCRA's mission, vision, goals, objectives, and alternative courses.	Disagree	Open
		5. When developing the strategic plan, establish long-term goals that extend beyond the 1-year budget cycle.	Disagree	Open
		6. Develop policies and procedures manual to ensure authorities and responsibilities are clearly established.	Disagree	Open
		7. Develop and distribute policies and SOPs for all DCRA business processes.	Agree	Open
		8. Using the District of Columbia's Code of Conduct, develop additional ethical guidelines specific to DCRA's mission.	Disagree	Closed
		9. Examine current employee workload to establish performance targets that are clear and measurable.	Agree	Open

		10. Develop procedures to ensure each function has adequate performance measures in place to assist management in determining if it is adequately resourced and equipped.	Agree	Open
		11. Monitor and discuss performance with staff and hold them accountable with appropriate rewards and consequences.	Agree	Open
		12. Develop onboarding, succession, and contingency plans to respond to sudden and long-term personnel changes.	Agree	Open
	Risk Assessment	13. Conduct and document an agency-wide risk assessment.	Agree	Open
		14. Consider and implement risk assessment results in the development of the agency's strategic plan and internal control design.	Agree	Open
		15. Include risk assessment results when revising and developing SOPs.	Agree	Open
		16. Include fraud risk as part of DCRA's comprehensive risk assessment.	Agree	Closed
		17. Include other risks as part of DCRA's comprehensive risk assessment. For those risks that DCRA can control, it must decide whether to accept the risks or mitigate them through enhanced internal controls.	Agree	Closed

Department of Employment Services (DOES)

Report	Finding	Recommendations	Agency Response	Recommendation Status
DOES Can Improve Tracking and Reporting for Project Empowerment Program Performance Outcomes (Issued July 23, 2020)	DOES Did Not Always Track and Accurately Report Participants' Performance Outcomes.	1. Establish periodic monitoring protocols to ensure program information is complete and accurate.	Agree	Open
		2. Develop additional procedures to establish staff responsibilities for collecting and maintaining complete and accurate information.	Agree	Open
		3. Develop procedures to conduct periodic training on SOP requirements.	Agree	Closed
		4. Establish procedures to ensure case notes are entered in the VOS system within 24 hours.	Disagree	Open
		5. Develop a plan to close-out inactive program participants in the VOS system.	Agree	Open
		6. Establish procedures to collect and maintain the statutorily-required performance data.	Agree	Open
		7. Develop procedures to ensure quarterly reports are accurate, complete, current, and published timely.	Agree	Open
	DOES Helped Participants Obtain Unsubsidized Employment but Missed its Overall Performance Target.	8. Establish performance metrics to measure the effectiveness of job-readiness training.	Agree	Open
		9. Develop a plan to achieve or revise performance targets for participant placements in subsidized employment.	Agree	Open
		10. Formalize the process for following up with participants into an SOP.	Agree	Open
		11. Develop procedures to ensure the Project Empowerment Program maintains adequate supporting documentation in the VOS system.	Agree	Open
		12. Formalize the participant dropout process into an SOP.	Disagree	Open

		13. Develop procedures to enforce the worksite placement extension criteria.	Disagree	Open
		14. Establish a plan to monitor the program transitioning process for eligible participants to professional development services.	Agree	Open

Department of Energy and the Environment (DOEE)

Report	Finding	Recommendations	Agency Response	Recommendation Status
The District has Made Progress Restoring the Anacostia River (Issued September 18, 2020)	The District Has Made Progress Toward Restoring the Anacostia River, but Will Unlikely Meet its Goal as Planned.	1. Develop an alternative plan to address combined sewer overflows not captured by the Anacostia River tunnels, so that untreated sewage does not constitute a hazard for swimmers.	Agree	Open
		2. Develop procedures to track suitability for contact recreation and advise the public when and where the Anacostia River is safe to swim.	Agree	Open
		3. Develop a plan to identify and address legacy toxins in the Anacostia River sediment by established deadline.	Agree	Closed
		4. Adopt a management strategy to implement the remediation plan that addresses the riverbed sediment pollutants.	Agree	Open
		5. Establish specific performance goals for planting trees, installing green roofs, and retrofitting impervious surfaces needed to restore the Anacostia River to a fishable and swimmable state by 2032.	Disagree	Open
		6. Develop a plan or adopt the 2008 Plan to serve as a guide to achieve the goal of a fishable and swimmable Anacostia River by 2032 or a revised estimated milestone date.	Agree	Open
		7. Develop and implement an environmental management system to adaptively manage progress and track Anacostia River restoration achievements.	Agree	Open

FY 2021 OIG Recommendation Follow-up Report

		8. Collectively report all activities to restore the Anacostia River to a fishable and swimmable state, at least annually.	Agree	Open
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Department of General Services (DGS)

Report	Finding	Recommendations	Agency Response	Recommendation Status
Oversight of Contracts for District Facilities Modernization and New Construction Projects Needs Improvement (Issued May 5, 2020)	DGS did not Effectively Procure Architecture, Engineering, and Management Services When Authorizing Facilities Modernization and New Construction Projects.	1. Establish written procedures to determine if the architectural/engineering firm and the construction management company are responsible for the additional cost prior to executing contract modifications.	Disagree	Open
		2. Establish procedures to document and justify all contract award values that differ from the vendors' proposed amount.	Agree	Open
		3. Implement procedures to hold the COTR accountable for monitoring vendor performance to ensure vendors are on track to meet contract requirements.	Agree	Open
		4. Determine and hold contractors responsible for errors in design and specifications, and for poor performance before approving contract modifications.	Disagree	Open
	DGS did not Adequately Plan its Project Requirements Prior to Authorizing Procurement for Project Plans, Designs, and Management Services.	5. Develop a mechanism to ensure project requirements are identified, market studies are conducted, independent government estimates are developed, and design drawings and specifications are developed prior to awarding sole-source contracts.	Agree	Open
		6. Implement procedures to ensure that the Determination & Findings (D&F) in support of a sole source award includes detailed analysis of the determination that only one qualified vendor is available.	Agree	Open

		7. Improve procedures to ensure that contractors' past performance is obtained and reviewed prior to awarding sole-source contracts.	Disagree	Open
		8. Document the research and review conducted on other contractors with similar knowledge and experience to ensure the District receives a fair and reasonable price prior to awarding contracts.	Agree	Open
		9. Establish procedures to detect cost overruns and hold contractors accountable for the original contract terms.	Agree	Open
		10. Implement procedures to detect potential underbidding to avoid gradual price increases.	Agree	Open
		11. Implement procedures to establish a competitive range and reject proposals outside the competitive range.	Agree	Open
		12. Implement procedures to ensure DGS contracting personnel follow the requirements of D.C. regulations and DGS CPDPM when executing letter contracts	Agree	Open
		13. Improve procedures to obtain and store contract files for all contracts.	Agree	Open

Report	Finding	Recommendations	Agency Response	Recommendation Status
Audit of the West End Library and Fire Station Maintenance Fund for the Period of October 1, 2016, through June 30, 2018 (Issued November 16, 2018)	Fund Balance of the Maintenance Fund	5. Develop and implement policies and procedures for how to expend the Maintenance Fund in accordance with D.C. Code § 1–325.181(a).	Agree	Closed

Report	Finding	Recommendations	Agency Response	Recommendation Status
Management of the District's Real Property Assets and Leasing Processes Needs Significant Improvement, Which Could Lead to Substantial Cost Savings (Issued August 17, 2017)	Decisions Using Inaccurate Information Contained in the District's Real Property Inventory Could Result in Wasted Resources	2. Prepare and submit annual reports of changes in real property assets to the Council.	Agree	Open
		4. Develop policies that include procedures to competitively bid contracted lease services; and requirements to provide relevant training to portfolio management staff.	Disagree	Open
		7. Coordinate between the Portfolio Management Division and the Finance Department to reconcile rent collected against the tenant listing and follow-up in a timely manner with tenants who miss rent payments.	Agree	Closed
		8. Consider separating the lease administration and auditing services from future tenant representation contracts and award a separate contract with a fixed annual fee for these services.	Disagree	Open
	Management of Leasing Processes Needs Improvement	12. Report potential Anti-Deficiency Act Violations to the Board of Review for Anti-Deficiency Violations.	Disagree	Closed
		13. Consult with the Office of Contracting and Procurement to determine if the leasing contracts executed without a valid PO between August 2015 and February 2016 require ratification.	Disagree	Open

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

Department of Public Works (DPW)

Report	Finding	Recommendations	Agency Response	Recommendation Status
Oversight of District Fleet Vehicle Usage and Inventory is Not Adequate (Issued March 31, 2017)	DPW and User Agencies Maintained Vehicle Operators' Acknowledgement Forms and Copies of Valid Driver's Licenses, but Did Not Comply with Annual Utilization Review and Daily Usage Log Requirements.	3. Document specific procedures in the FMA Manual for vehicle disposal, including a mechanism to ensure timely reclassification of disposed vehicles.	Agree	Closed
		4. Establish procedures for divisions to coordinate in order to retain and update all required vehicle master file documents.	Disagree	Closed

Note: The OIG followed up on this report's recommendations in its [Audit of Prior Year Recommendations](#) issued on July 17, 2020.

District Department of Transportation (DDOT)

Report	Finding	Recommendations	Agency Response	Recommendation Status
Prime Contractor for the Streetcar Program Billed and Received \$5.2 Million in Improper Payments from the District (Issued September 23, 2020)	Prime Contractor for the Streetcar Program Billed and Received \$5.2 Million in Improper Payments from the District	1. Recoup \$1,431,231 in additional fixed administrative fees.	Agree	Open
		2. Recoup \$764,843 in unauthorized subcontracting charges.	Agree	Open
		3. Recoup \$935,544 or obtain evidence demonstrating that these expenses were incurred as required by District regulations.	Agree	Open
		4. Recoup \$94,413 in direct labor costs not specifically incurred for the contract.	Agree	Open
		5. Recoup \$580,515 in excess of actual overhead costs.	Agree*	Open
		6. Recoup \$753,502 in excess of usual and customary overhead charges for staff augmentation services.	Agree	Open
		7. Recoup \$584,012 in excessive fees for service.	Agree*	Open
		8. Recoup the difference in cost between the \$73,250 in first-class air travel charges and the applicable cost of less than first-class accommodations.	Agree	Open
		9. Recoup \$11,772 in unreasonable lodging expenses.	Agree	Open
		10. Recoup \$3,267 in unallowable employee meal and alcohol charges.	Agree	Open

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

Report	Finding	Recommendations	Agency Response	Recommendation Status
DDOT Struggled to Manage Street Car Construction Program and Could not Adapt and Respond to Changes in the Project Scope, Schedule, and Budget (Issued November 27, 2019)	DDOT Struggled to Manage Streetcar Program Because DDOT Could not Adapt and Respond to Changes in the Project Scope, Schedule, and Budget	1. Implement a project controls system to track budgets and costs variations as described in the 2012 project management plan.	Agree	Open
		2. Periodically update the project management plan for scope, schedule, and budget variations as the project progresses.	Agree	Open
		3. Implement project scheduling to control the risk associated with Streetcar Program time completion goals as described in the program management plan.	Agree	Closed
		4. Ensure that the District's annual budget book reflects accurate and up-to-date project milestone data, and progress assessment information.	Agree	Closed
		5. Develop additional controls to enforce policies and procedures for checking and verifying all streetcar-related invoices and to ensure the program manager issues and manages all task and purchase orders.	Agree	Open
		6. Ensure the streetcar program manager position requires practical experience and technical expertise on supervision, monitoring, and documenting Streetcar Program performance.	Agree	Open

		7. Improve the existing knowledge management system to capture key programmatic information, expertise, documentation, and the rationale for decisions.	Agree	Open
		8. Establish a management structure with centralized authority over streetcar operation, maintenance, planning, design and construction, safety, security and management of contractors.	Agree	Open
		9. Streamline the State Safety Oversight process to ensure the program moves forward efficiently as the District expands the streetcar system.	Agree	Open
		10. Ensure that the next streetcar procurement is coordinated and managed based on Streetcar Program's needs, as determined by the construction progress of the next streetcar extension.	Agree	Open
		11. Determine what amount, if any, of the \$2.2 million the District can recoup from WMATA.	Disagree	Open
		12. Establish procedures to proactively identify the barriers to planned projects on proposed construction sites prior to hiring a contractor.	Agree	Open
		13. Establish procedures to ensure sufficient outreach to community stakeholders prior to beginning construction.	Agree	Open
	DDOT Has an Opportunity to Improve Management of the Streetcar Program Over the Next 6 Years	14. Establish a management structure that defines established roles for the Project Management Consultant and allows for adequate District oversight of the contractor's work.	Agree	Open
		15. Coordinate with OCP leadership to establish policies and procedures for the electronic storage and control of Streetcar Program contract documents.	Agree	Open

Report	Finding	Recommendations	Agency Response	Recommendation Status
DDOT's Contract Solicitation and Management Practices for Transportation Projects Can Be Improved (Issued April 3, 2019)	DDOT can Enhance Competition by Attracting More Participants to the Contract Solicitation Process	1. Compare current practices against AASHTO and Federal Highway guidance on increasing and evaluating competition and develop a plan to increase competition.	Agree	Open
		2. Implement procedures to detect potential anticompetitive practices.	Agree	Open
		3. Determine in writing why increasing the original contract ceiling value without competition and/or issuing a task order beyond the original contract term is in the best interest of the District.	Disagree	Open
	DDOT can Use Data More Effectively and Develop Formal Cost Estimate and Bid Evaluation Procedures	4. Maintain and analyze historical data pertaining to solicitations and contract awards to develop procurement plans that include strategies to improve competition.	Agree	Open
		5. Implement AASHTO guidelines for Independent Government Estimate calculations and develop policies and procedures for documenting a supervisor's signoff and review.	Agree	Open
		6. Develop and implement policies and procedures for conducting a line-by-line comparison of costs described in a bid to the Independent Government Estimates in evaluating unbalanced bids.	Disagree	Open
	DDOT had Flawed Contract Documentation, Administration, and Closeout Procedures	7. Implement procedures to assess the liability of the designer when processing change orders and maintain documentation as required by 27 DCMR § 2630.	Agree	Open

		8. Approve and issue purchase orders prior to authorizing work or receiving invoices for payment or document the fund availability for exceptions.	Agree	Open
		9. Review purchase orders that are inactive for more than 1 year for potential closure and release of funds for better use.	Agree	Open
		10. Implement a closeout procedure for federally-funded projects and monitor performance of the closeout (i.e., District and federal) process.	Agree	Open

Note: The OIG followed up on this report’s recommendations in its [Audit of Prior Year Recommendations](#) issued on July 17, 2020.

District of Columbia Public Schools (DCPS)

Report	Finding	Recommendations	Agency Response	Recommendation Status
Access to Attorney Records is Needed to Determine the Accuracy of Attorney Certifications (Issued November 15, 2019)	We Could Not Determine the Accuracy of Attorney Certifications as Required Because of Attorney-Client Privilege	1. Address the attorney-client privilege issue discussed above so OIG can determine the accuracy of certifications made to the Chief Financial Officer as required by D.C. Code § 1-301.115a(a)(3)(J).	Disagree	Open
	DCPS-OGC Omitted Disclosure Language from the Attorney Certification Form	2. Include the language of D.C. Code § 1-204.24d(28)(B) in the certification of the packet.	Agree	Open
	DCPS Did Not Establish Policies and Procedures Over the IDEA Complaint Settlement Process	3. Establish standard operating procedures to provide guidance on how DCPS-OGC staff attorneys determine fees in negotiated settlements.	Disagree	Open
		4. Maintain documentation or evidence of the basis on which negotiated settlements were determined.	Agree	Open
	DCPS Does Not Track and Analyze the Outcome of IDEA Complaints	5. Track and analyze the outcome of complaints on a monthly basis.	Agree	Open

Report	Finding	Recommendations	Agency Response	Recommendation Status
Inspection of Administration and Oversight of the Student Activity Fund (Issued September 30, 2019)	Changes to Control Activities Needed to Address Recurring Deficiencies, Track and Resolve Major Potential SAF Policy Violations, and Hold Non-Compliant Schools Accountable.	1. Define and document DCPS and OCFO employees' roles and responsibilities for prioritizing, investigating, and resolving instances of potential SAF policy noncompliance, and distribute the guidance to all employees involved with SAF administration and oversight.	Agree	Open
		2. Identify how OCFO and DCPS Compliance can reduce common recurring deficiencies in SAF account administration (e.g., conduct an annual analysis of OCFO and DCPS Compliance findings and communicate the results of the analysis to all schools), and more consistently and effectively penalize schools according to existing provisions in the OCFO Manual	Agree	Open
		3. Implement a DCPS Compliance audit follow-up procedure to increase the likelihood that schools comply timely with audit report recommendations.	Agree	Open
		4. Engage an external accounting firm to audit the SAF program annually and publish the audit report(s) on DCPS' website.	Agree	Open

	Greater Public Visibility into SAF Account Balances, Deposits, Expenditures Could Help Supplement OCFO, DCPS Oversight Activities and Deter Non-Compliant Practices at Schools	5. Establish a policy and practice for publishing school-specific SAF deposit, disbursement, and balance information and DCPS Compliance performance audit reports on its website.	Agree	Open
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Report	Finding	Recommendations	Agency Response	Recommendation Status
Follow-Up of DCPS Emergency Response Planning and Readiness (Issued September 19, 2019)	Sixty Percent of DCPS schools (67 of 111 schools) had a Complete School Emergency Response Plan in the ESA Application, but None of the Plans Appeared to be Current; Two Plans Were Dated 2013, While the Other 65 Were Not Dated.	1. Ensure that every DCPS facility has a current and complete emergency response plan (ERP) for SY 2019-2020.	Agree	Open
	FEMS Did Not Approve Any of the 2015-2016 School Emergency Response Plans as Required by The Red Book.	2. Ensure FEMS has reviewed and approved each ERP, in accordance with procedures cited on page 4 of DCPS's August 2019 response to OIG recommendations.	Agree	Open

Fire and Emergency Medical Services (FEMS)

Report	Finding	Recommendations	Agency Response	Recommendation Status
District Response Times to Basic Life Support Calls Have Improved, But Contract Award and Administration Deficiencies Need to be Addressed (Issued July 11, 2018)	District Response Times to BLS Calls Have Improved, but Contract Award and Administration Deficiencies Need to be Addressed	1. When making a decision on whether to exercise a contract option year moving forward, renegotiate or re-compete the contract to obtain competition from more than one qualified vendor in an effort to ensure a fair and reasonable price.	Disagree	Open
		2. Implement controls to ensure the accuracy of documentation and analysis of the D&F prior to providing to internal and external decision makers.	Disagree	Open
		3. Improve management oversight of the contract requirements phase of solicitations.	Disagree	Open
		4. Automate the data analysis process necessary to assess and deduct penalties for missed performance targets in a timely manner.	Agree	Open
		5. Maintain records to support ambulance hours spent waiting to respond to incidents and preparing the ambulances to return to service.	Disagree	Closed Note: Although FEMS initially disagreed with the report's recommendation, during our follow-up work, we found that FEMS' subsequent actions resulted in the recoupment of \$161,000 in contractor's over-billings.

		6. Retroactively verify all invoices to date and recoup any payments from the contractor for ambulance hours spent out-of-service for lack of equipment or personnel, or for mechanical failures, maintenance, or repairs.	Disagree	Open
		7. Work with the contractor to develop a mechanism to log the actual service duration for each deployed ambulance so billed charges can be verified independently.	Agree	

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

Office of the Attorney General (OAG)

Report	Finding	Recommendations	Agency Response	Recommendation Status
Audit of the Attorney General Restitution Fund Income and Expenditures for the Period July 1, 2018, through September 30, 2019 (Issued August 26, 2020)	Income Received and Deposited to the Attorney General Restitution Fund	1. Establish procedures to record and recognize the full restitution award amount, fewer penalties, and costs as Fund income as required by GASB 33.	Agree	Closed
		2. Develop procedures for direct voucher creation, review, and approval activities to prevent duplicate payments.	Agree	Closed
	Attorney General Restitution Fund was Understated	3. Adjust the Fund balance to account for any amounts identified as duplicate payments and amounts awarded but uncollected.	Agree	Closed

Office of Contracting and Procurement (OCP)

Report	Finding	Recommendations	Agency Response	Recommendation Status
District-Wide Participation in the Surplus Property Program Could be Improved (Issued July 22, 2019)	OCP's Responsibility and Authority to Manage Surplus Property Are Not Adequately Defined or Communicated to District Government Entities.	1. Work with the Executive Office of the Mayor to issue written guidance that outlines OCP's authority and responsibilities, and agencies' obligation to involve OCP's SPD in the disposition of surplus District property.	Disagree	Open
		2. Update the content on ocp.dc.gov to more prominently and effectively publicize OCP's authority and agencies' obligations regarding the disposition of surplus District property.	Disagree	Open
		3. Request each agency subject to the PPRA but independent from the CPO's authority enter into a surplus property disposition agreement with OCP.	Disagree	Open
		4. Request each agency exempt from both the PPRA and the CPO's authority enter into a surplus property disposition agreement with OCP.	Disagree	Open
	OCP Can Improve its Administration of the GovDeals Contract.	5. Enter into a surplus property disposition agreement with each entity served under OCP's contract with GovDeals.	Disagree	Open
		6. Document the auction revenue verification process cited in the GovDeals contract.	Agree	Open

	Current Data Destruction Practices, Particularly at Agencies Not Under the CPO's Authority, May Expose the District to Significant Risk and Liability.	7. Request the Office of the Chief Technology Officer provide OCP an assessment of the SPD's data destruction practices and ensure they comply with the PPRA and industry standards.	Disagree	Open
		8. In coordination with OCTO, implement a plan to increase awareness and improve data destruction practices at District agencies.	Agree	Open
	OCP Should Consider Increasing the 5% Buyer's Premium Rate and Determine the Feasibility of Collecting Sales Tax on Auctioned Surplus Property.	9. Evaluate an increase in the District's buyer's premium rate, to fully offset the fees the District pays to GovDeals.	Disagree	Open
		10. Coordinate with the Office of the Chief Financial Officer (OCFO) to determine whether sales tax could be applied to online auction sales.	Disagree	Open

Note: In lieu of completing the OIG's follow-up questionnaire on this report and providing responses to the questions about actions taken to date, OCP provided the Chief Procurement Officer's written testimony from the Council of the District of Columbia Committee on Facilities and Procurement's [Public Oversight Round Table](#) held on January 9, 2020. The OIG was unable to ascertain implementation status for the 10 recommendations.

Report	Finding	Recommendations	Agency Response	Recommendation Status
Evaluation of Selected D.C. Supply Schedule Temporary Support Services Contracts (Issued February 27, 2018)	DCSS Terms and Conditions and Contract Language Do Not Clearly Identify and Define Oversight Roles and Responsibilities.	1. Update the DCSS Terms and Conditions (Feb. 2010) and insert language in all new TSS contracts to (a) clearly define all contract oversight processes, including but not limited to, contractor evaluation and compliance with the 51% District Residents New Hires requirement, and (b) assign specific responsibilities to OCP personnel and District agency procurement personnel who issue task orders under TSS contracts.	Disagree	Open
		2. Implement a process through which OCP, prior to exercising an option year, requests information from DOES regarding a contractor's compliance with the 51% District Residents New Hire requirement.	Disagree	Open
	OCP Does Not Have an Efficient Process for Verifying Compliance with DCSS Quarterly Reporting and 1 Percent Sales Discount Requirements.	3. Require contractors to submit quarterly sales reports that contain all information required by the terms of their contracts; establish a process for timely addressing contractors' noncompliance with reporting requirements; and implement a mechanism for verifying information presented in contractors' quarterly reports to confirm their sales discount payments are accurate.	Disagree	Open
		4. Create a capability in PASS that (a) reliably links task orders/purchase orders to a specific contract number, and (b) allows authorized PASS users, including OCP DCSS staff, to generate reports that summarize all procurement activity under a specific contract.	A. Agree B. Disagree	Open

Office of the Chief Technology Officer (OCTO)

Report	Finding	Recommendations	Agency Response	Recommendation Status
Internal Controls for Pipeline Contract Management Need Improvement (Issued January 9, 2020)	OCTO Did Not Design Effective Internal Controls to Assure Accurate and Complete Resource Screening.	1. Develop procedures to ensure subcontractor vendors maintain accurate and complete candidates' resumes.	Agree	Open
		2. Develop procedures to ensure resumes the subcontractor vendors submit to the Prime Contractor are accurate and complete.	Agree	Open
		3. Design additional controls to ensure the Prime Contractor excludes candidates from consideration whose resumes do not match information they provide upon further screening.	Agree	Open
		4. Develop procedures to ensure candidate screenings are done in accordance with contract requirements for resource extensions.	Agree	Open
		5. Develop internal controls to ensure background checks are accurate and complete prior to engaging a resource.	Agree	Open
		6. Obtain full access to vendor management system to ensure underlying documentation for background check reports is maintained.	Disagree	Open
	OCTO Did Not Adequately Design Internal Controls to Minimize Risk of Billing Errors.	7. Reconcile hours approved to the Prime Contractor's aggregated billed hours and recoup overpayments, if any.	Agree	Open
		8. Enhance controls to ensure District program managers verify the monthly hours the Prime Contractor bills agree with the weekly hours approved.	Agree	Open
		9. Develop procedures to ensure District program managers consistently track and maintain time and attendance records.	Disagree	Open

		10. Develop procedures to enforce timesheet submission and approval requirements in the contract and SOP.	Agree	Open
		11. Compare billed hourly rates to the contract price schedule and recoup excess payments, if any.	Agree	Open
		12. Develop procedures to ensure the Prime Contractor provides IT services at or below the hourly not-to-exceed rates found in the contract.	Agree	Open
		13. Update the SOP to clarify the process for obtaining OCTO's approval to adjust job categories and not-to-exceed rates.	Disagree	Open
		14. Revise the SOP to include language about resources' responsibilities to safeguard the District's IT systems and equipment when teleworking.	Disagree	Open

Report	Finding	Recommendations	Agency Response	Recommendation Status
OCTO's Oversight of Information Technology Acquisitions Needs Improvement to Ensure the District Realizes Intended Benefits (Issued April 9, 2019)	OCTO Could Not Demonstrate that the District Received Intended Benefits of Capital ITTS Acquisitions.	1. Develop and maintain a standard Information Technology project management approach.	Agree	Open
		2. Develop and maintain project management files with the project plan, and updates to the plan, strategic plan, and business case throughout the full life cycle of the project.	Agree	Open
		3. Obtain user approvals (at the end of each project) requiring the project stakeholder to ascertain whether the project delivered the intended benefit and full value.	Agree	Open
		4. Establish procedures to perform and document post-implementation reviews to identify, assess, and report whether requirements have been met and expected benefits have been realized.	Agree	Open
	OCTO Did Not Provide Adequate Oversight When Approving All ITTS Purchases.	5. Periodically review and update Information Technology and Telecommunication System commodity codes used in PASS to ensure the list is accurate, current, and complete.	Agree	Open
		6. Coordinate with the Office of Contracting and Procurement to train District agencies about D.C. Code § 1-1403 requirements.	Agree	Open
		7. Adhere to or revise the requirements in the IT Procurement and IT Project Approval Policy OCTO-1070.1, sections 4.3.2 to 4.3.4, and maintain supporting documentation.	Agree	Open
	OCTO Did Not Review and Approve ITTS Budgets for District Government	8. Assign resources to draft regulations under D.C. Code § 1-1403(1).	Agree	Open
		9. Develop and implement policies and procedures upon drafting regulations under D.C. Code § 1-1403(3).	Agree	Open

	Agencies.	10. Recommend that the Information Technology Investment Review Board allow OCTO to review and approve project budgets before including them in the Capital Improvements Plan.	Agree	Closed
		11. Develop a list of all agencies, including agencies under the Mayor's authority, whose Information Technology acquisition must first go through OCTO's review and approval process.	Agree	Open
		12. Update the PASS system business logic to include all applicable agencies.	Agree	Open

Note: The OIG followed up on this report's recommendations in its [Audit of Prior Year Recommendations](#) issued on July 17, 2020.

Report	Finding	Recommendations	Agency Response	Recommendation Status
<p>Actions Needed to Strengthen the District's External Cybersecurity Preparedness (Issued September 29, 2017)</p> <p>Note: Due to the vulnerabilities identified in the report, the OIG elected to withhold the comprehensive report from public disclosure in accordance with D.C. Code § 2-534 (a) (10).</p>	<p>The OIG Audited and Reported on the Effectiveness of OCTO's: Cybersecurity Management Plan; Regulations to Manage IT Systems; Data Center Maintenance and Oversight; Standard Operating Procedures; Enforcement of Published Cybersecurity Policy Directives; and Cybersecurity Risk Prevention, Detection, and Response Activities.</p>	<p>The OIG made nine recommendations to help OCTO improve its cybersecurity preparedness.</p>	<p>Agree</p>	<p>Open</p>

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

Office of the City Administrator (OCA)

Report	Finding	Recommendations	Agency Response	Recommendation Status
Audit of District of Columbia Agencies' Fund Reprogramming Practices (Issued November 6, 2018)	Opportunities Exist to Improve the District's Process to Track Fund Reprogramming Activities.	1. Establish and standardize mechanism for agencies to track and maintain operational and program information needed to support fund reprogramming requests.	Agree	Open
		2. Conduct periodic reviews of reprogramming transactions to ensure statements included in the reprogramming requests are accurate.	Agree	Open
		3. Require agencies to explain why the reprogramming is unforeseen and why the reprogramming was not included in the budget planning process.	Agree	Open
		4. Establish a communication protocol to inform agencies of plans to cut funds previously appropriated to the agencies.	Agree	Open
		5. Establish a grant fund reprogramming policy to clarify requirements for reprogramming grants.	Disagree	Closed
		6. Establish a timeline for the parties involved in the approval process.	Agree	Open
		7. Implement management controls to ensure the District funds reserves before reprogramming funds putting funds into Paygo accounts and the Housing Production Trust Fund.	Disagree	Closed

Note: The OIG followed up on this report's recommendations in its [Audit of Prior Year Recommendations](#) issued on July 17, 2020.

Office of the State Superintendent of Education (OSSE)

Report	Finding	Recommendations	Agency Response	Recommendation Status
Evaluation of Enrollment, Residency Verification, and Tuition Agreement Procedures at Duke Ellington School of the Arts for the School Year 2018-2019 (Issued September 30, 2019)	DCPS and Duke Ellington Improved Internal Controls Pertaining to Student Resident Verification Processes but there are Additional Opportunities for Improvement.	1. Develop application and admissions policies for Duke Ellington that implement 5A DCMR § 5001.2 and aim to admit as many District resident students as capacity allows.	Agree	Open
		2. Revise the District of Columbia Residency Verification Form to include: 1) definitions for the terms "parent," "guardian," "custodian," and "other primary caregiver," as defined by D.C. Code § 38-301; 2) language requiring documentation to establish status as an "other primary caregiver," as required by D.C. Code § 38-310(a); and 3) an option to indicate the student self-identifies as a non-resident.	Agree	Closed
	OSSE Developed an Online Application to Help Manage the Tuition Payment Processes; However, Other Internal Controls Could be Strengthened.	3. Implement internal written policies and/or procedures for 1) managing tuition payments that reflect updated processes and 2) reviewing and analyzing Tuition Agreements for sufficiency and completion prior to allowing non-resident students to enroll in District public schools.	Agree	Closed
		4. Update the OIG on OSSE's progress toward implementing the new tuition management application into its tuition collection processes by September 30, 2019.	Did not agree or disagree	Closed
		5. Revise the Tuition Agreement Form to include the student's date of enrollment.	Did not agree or disagree	Open

Washington Metropolitan Area Transit Authority (WMATA)

Report	Finding	Recommendations	Agency Response	Recommendation Status
Report on the Examination of the Capital Funding Agreement Between the Washington Metropolitan Area Transit Authority and the District of Columbia (Issued February 16, 2018)	There Were Errors in Calculating the District of Columbia's Allocated Share.	1. Reduce the District of Columbia's allocated contribution in the next fiscal year by \$8.1 million.	Disagree	Open

Note: The OIG followed up on this report's recommendations in its [Audit of Prior Year Recommendations](#) issued on July 17, 2020.

APPENDIX A. OBJECTIVES, SCOPE, AND METHODOLOGY

We announced our follow-up review on [January 25, 2021](#), for inspections and evaluation recommendations and [February 23, 2021](#), for all audit recommendations.

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

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

We conducted this follow-up work in accordance with generally accepted government auditing standards (GAGAS) as well as standards promulgated by the Council of the Inspectors General on Integrity and Efficiency. These standards require the OIG to monitor District agency progress towards the implementation of our recommendations. Further, in conducting this follow-up work, the standards require that we plan and perform the engagement to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

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