

DISTRICT OF COLUMBIA OFFICE OF THE INSPECTOR GENERAL



August 30, 2019

FISCAL YEAR 2020 AUDIT AND INSPECTION PLAN



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



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* Execution of this engagement is subject to OIG resource capacity throughout the fiscal year.

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BACKGROUND

Requirement

This plan is prepared in accordance with D.C. Code § 1-301.115a (a)(3)(I), which requires the Office of Inspector General to publish an annual plan for audits, in consultation with the Mayor and the Council, not later than 30 days before the beginning of each fiscal year.

OIG Comprehensive Risk Assessment Process

In planning our work for Fiscal Year (FY) 2020, we continued to utilize the OIG Comprehensive Risk Assessment Process that has been in place for the past 3 years to identify and prioritize risk to District programs and operations. Our internal Risk Identification Committee took a holistic view of the District, its agencies, programs, and strategic priorities as detailed in the District's FY 2020 Budget and Financial Plan, to identify potential risks for corruption, fraud, waste, abuse, and mismanagement. We also solicited feedback from affected stakeholders using surveys and reviewed the priorities of other District oversight entities to ensure the best use of OIG resources.

Our Risk Identification Committee applied a matrix to evaluate and review potential engagements based on the following factors:

- prior review or action by the OIG and other District oversight entities;
- vulnerability to corruption, fraud, waste, abuse, and mismanagement;
- potential for monetary benefits or funds put to better use within the District;
- District and non-government stakeholder interest; and
- impact to District operations.

Our comprehensive and integrated approach to risk assessments for planning purposes enables us to have greater flexibility in identifying, assessing, and prioritizing engagements within this Plan, to include unforeseen contingencies beyond activities outlined in the Plan. The projects included in this Plan reflect the OIG's focus on improving the economy and efficiency of the District of Columbia government.

Emerging Requirements

Understanding that oversight needs will evolve during FY 2020, we anticipate that projects in this Plan could be delayed, suspended, or canceled based on emergent requests from the Executive Office of the Mayor, the Council of the District of Columbia, District agency leaders, and other issues necessitating the OIG's review.

PLANNED AUDITS

Audits Required by Law

Project Title	
FY 2020 Comprehensive Annual Financial Report (CAFR)	
Objectives	
<p>The objectives of this engagement are to: (1) oversee the progress of the audit executed by the contracted Certified Public Accounting firm (Independent Auditor); and (2) address any issues that may arise or may prevent timely completion of this engagement.</p>	
Background	Agency or Component
<p>D.C. Code § 1-301.115a (a)(3)(H) (Repl. 2016) requires the OIG to contract with an independent auditor to conduct a comprehensive audit of the District’s financial statement. The OIG chairs the CAFR Audit Oversight Committee. The Committee conducts regular meetings with Committee members and coordinates with the Office of the Chief Financial Officer (OCFO) and the Independent Auditor throughout the audit. The CAFR must be submitted to the Mayor and the Council of the District of Columbia (Council) by February 1st of each year following the end of the fiscal year audited.</p> <p>In addition to the District’s General Fund, these District agencies and entities (component units) must be included in the audit:</p> <ul style="list-style-type: none"> • D.C. Lottery and Charitable Games Control Board (financial statements); • Department of Employment Services (Unemployment Compensation Fund – financial statements); • Washington Convention Center Authority/dba Events D.C. (financial statements); • University of the District of Columbia (financial statements); • Home Purchase Assistance Program (financial statements); • D.C. Post-Employment Benefit Trust Fund (financial statements and actuarial study); • Health Benefit Exchange Authority; • E911/311 Fund; and, • Not-For-Profit Hospital Corporation. 	<p>Multiple Agencies</p>

Audits Required by Law

Project Title	
Audit of the District of Columbia Highway Trust Fund and 5-Year Forecast	
Objectives	
<p>The objectives of this engagement are to: (1) express an opinion on the financial statements of the District of Columbia Highway Trust Fund (Fund) for the preceding fiscal year; and (2) examine the forecast statements of the Fund’s expected conditions and operations for the next 5 years.</p>	
Background	Agency or Component
<p>D.C. Code § 9-109.02(e) (Lexis – Statutes current through Aug. 2, 2019) requires the OIG to submit a report on the results of its audit of the financial statements of the Fund. The report is due to Congress, the Mayor, the Council, and OCFO by February 1st of each year for the preceding fiscal year. The Fund Forecast audit has a statutory due date of May 31st.</p>	<p>District Department of Transportation (DDOT)</p>

Project Title	
Audit of Special Education Attorney Certifications	
Objectives	
<p>The objective of this engagement is to determine the accuracy of certifications made to OCFO by attorneys in special education cases brought under the Individuals with Disabilities Education Act (IDEA) in the District.</p>	
Background	Agency or Component
<p>The OIG’s mandate is found in D.C. Code § 1-301.115a (a)(3)(J) (Supp. 2018).</p>	<p>Office of the Chief Financial Officer (OCFO)</p>

Audits Required by Law

Project Title	
Audit of the Office of the Attorney General Consumer Restitution Fund	
Objectives	
The objective of this engagement is to examine the income and expenditures of the Office of the Attorney General (OAG) Consumer Restitution Fund.	
Background	Agency or Component
<p>The OIG’s mandate is found in D.C. Code § 1-301.86c (h) (Lexis – Statutes current through Aug. 2, 2019).</p> <p>According to the OAG, the Consumer Restitution Fund was established “for the collection and distribution of restitution awards made to private parties as a result of OAG’s consumer protection enforcement actions. This fund will help protect consumers who have been wronged by a company, but are unable to recover funds because the company’s assets are exhausted.”¹</p>	Office of the Attorney General (OAG)

Project Title	
Audit of the West End Library and Fire Station Maintenance Fund	
Objectives	
The objectives of this engagement are to: (1) examine the assets, liabilities, fund balance, revenue, and expenditures of the Fund; (2) conduct a detailed accounting of expenditures; and (3) identify expenditures not permitted under law.	
Background	Agency or Component
<p>The OIG’s mandate is found in D.C. Code § 1-325.181(e) (Lexis – Statutes current through Aug. 2, 2019).</p> <p>This Fund finances “supplemental maintenance service; common-area maintenance service; insurance; and capital improvements for the West End Library and West End Fire Station” D.C. Code § 1-325.181(a). The Department of General Services, in close consultation with the District of Columbia Public Library, is responsible for management of the Fund.</p>	Department of General Services (DGS)

¹ Press Release, Office of the Attorney General, Attorney General Racine Thanks Council for FY 2018 Budget Expanding Support for Public Safety, Workers, Environment (June 14, 2017) (*available at* <https://oag.dc.gov/release/attorney-general-racine-thanks-council-fy-2018> (last visited Aug. 6, 2019)).

Audits Required by Law

Project Title	
Audit of the District of Columbia Procurement System	
Objectives	
<p>The objectives of this engagement are to identify: (1) District procurement practices subject to risk of corruption, fraud, waste, abuse, and mismanagement; (2) high-risk incongruences in the procurement rules and regulations; and (3) high-risk structural issues related to the District’s procurement system.</p>	
Background	Agency or Component
<p>D.C. Code § 1-301.115a (a)(3)(E) (Supp. 2018) requires the OIG to conduct annually an operational audit of all procurement activities of the District of Columbia.</p> <p>On July 11, 2017, the OIG issued its report entitled <i>Government of the District of Columbia Fiscal Year 2017 Procurement Practices Risk Assessment</i>. The objectives of this report were to: (1) identify District procurement practices subject to the highest risk of corruption, fraud, waste, and abuse; (2) identify high-risk incongruences in the various procurement rules and regulations; and, (3) identify high-risk structural issues related to the District’s procurement system.</p> <p>The scope of the assessment included the procurement authorities to which District government agencies are subject, including the Procurement Practices Reform Act of 2010 (PPRA) (D.C. Law 18-371), the Chief Procurement Officer’s (CPO) authority as identified in Section 201(a) of the PPRA, and those District agencies exempt from both the PPRA and the CPO’s authority.</p> <p>During FY 2020, the OIG will conduct a subsequent risk assessment to determine the extent to which previously identified risks have been mitigated, and identify new risk areas that have emerged within the District’s procurement system. The results of this assessment will be used by the OIG to develop and prioritize projects in future years.</p>	<p>Multiple Agencies</p>

Audits Required by Law

Project Title	
Audit of the District of Columbia’s Commercial Real Estate Assessment Process	
Objectives	
<p>The objectives of this engagement are to evaluate the: (1) commercial real property assessment process; (2) organizational structure, workload statistics, performance measures, compensation requirements, staffing levels, training, qualifications, and staff development functions of the Commercial Real Property Assessment staff; and (3) hiring practices, including whether OCFO’s human resources rules and regulations hinder or enhance the ability of the Office of Tax and Revenue (OTR) to attract, develop, and retain a well-qualified workforce.</p>	
Background	Agency or Component
<p>Pursuant to D.C. Code § 47-821(e) (Lexis current through Aug. 2, 2019), the OIG shall arrange an independent audit of the OTR to examine the District's management and valuation of commercial real property assessments. The independent audit will include recommendations for improving the commercial real property assessment functions within the OTR. The OIG must submit a complete copy of the audit findings, along with all recommendations made by the firm that performed the independent audit, to the Council, the Mayor, and the Chief Financial Officer. The OIG must arrange for this audit at least once every 3 years.</p> <p>The OIG last conducted this engagement in 2017, from which two reports were released: (1) <i>Evaluation of the District of Columbia Government’s Management and Valuation of Commercial Real Property</i>, and <i>Internal Controls Over the District’s Commercial Real Property Assessment Process</i>.</p>	<p>Office of the Chief Financial Officer (OCFO)</p>

Audits Required by Law

Project Title	
Independent Fiscal and Management Audit of the D.C. Housing Authority	
Objectives	
The objectives of this engagement are to: (1) assess D.C. Housing Authority’s (DCHA) internal control environment; and (2) identify areas at risk of loss through errors, theft, or noncompliance with federal and District law and regulations.	
Background	Agency or Component
<p>Pursuant to D.C. Code § 1-301.115a (e-1) (Supp. 2018), the OIG may conduct an annual inspection and independent fiscal and management audit of DCHA.</p> <p>DCHA serves as the landlord for the nearly 20,000 residents of the more than 8,000 federally-owned public housing units in the District. During DCHA’s FY 2020 Budget Hearing, the Executive Director testified that the true need to rehabilitate and stabilize the District’s public housing is \$2.2 billion. In its response, the Council Committee on Housing and Revitalization stated that it is “hesitant to commit such a substantial stream of annual funding . . . without enhanced planning and oversight.”²</p>	D.C. Housing Authority (DCHA)

² Committee on Housing and Neighborhood Revitalization, *Report and Recommendations of the Committee on Housing and Neighborhood Revitalization on the Fiscal Year 2020 Budget for Agencies Under its Purview* (May 1, 2019).

Audits Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Audit of District of Columbia Tax Abatements	
Objectives	
<p>The objectives of this audit are to assess: (1) the OCFO’s methodology for conducting a cost-benefit analysis of proposed tax abatements; and (2) the accuracy of this analysis in practice when applied to active projects.</p>	
Background	Agency or Component
<p>A tax abatement is a financial incentive that eliminates or significantly reduces the amount of taxes an owner pays on a piece of property. Tax abatements are usually offered in exchange for binding conditions, such as hiring a set number of local residents that must be employed, developing affordable housing, or participating in nonprofit activities.</p> <p>D.C. Code § 47–4701 (Lexis – current through Aug. 2, 2019) requires the analysis of proposed tax abatements by the Office of the Chief Financial Officer (OCFO) to contain the terms, value, and purpose of each abatement; and, a summary of proposed community benefits, financial analysis, and an advisory opinion.</p> <p>The OIG identified this engagement to determine if tax abatements realized their intended benefits, such as recipients hiring a specific number of District residents, developed affordable housing at defined levels, or participating in non-profit activities</p>	<p>Office of the Chief Financial Officer (OCFO)</p>

Audits Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Audit of the District of Columbia Opioid Crisis Response Program	
Objectives	
<p>The objectives of this audit are to assess whether the District of Columbia is: (1) effectively managing opioid program funds and resources; (2) conducting training and distributing Naloxone kits at identified levels; and (3) meeting the goals of the LIVE. LONG. D.C. Plan.</p>	
Background	Agency or Component
<p>The Department of Behavioral Health (DBH) provides prevention, intervention, and treatment services and supports for children, youth, and adults with mental and/or substance use disorders – including emergency psychiatric care and community-based outpatient and residential services.</p> <p>During 2017 and 2018, DBH received \$4 million in grant funding from the federal government for the District’s Opioid Targeted Strategy Project. In January 2019, the <i>Washington Post</i> reported that DBH officials had failed to implement numerous initiatives outlined in the grant funding.</p> <p>In December 2018, and updated in March 2019, Mayor Bowser announced LIVE. LONG. D.C., the District’s new Strategic Plan to Reduce Opioid Use, Misuse, and Related Deaths. The plan outlines seven strategic goals to address the opioid crisis and includes over \$22 million in funding. Goal 4 in the Strategic Plan, titled “Support the awareness and availability of, and access to, harm reduction services in Washington, D.C.,” identifies over \$6.5 million in funding for the District’s goal of distributing a minimum of 66,000 Naloxone kits and providing training to Metropolitan Police Department (MPD) officers and other first responders in order to prevent potential deaths from opioid overdoses.</p> <p>The OIG identified this engagement because of the public safety issue associated with the opioid epidemic, the significant increase in funding to address the issue, and the District’s previous audit findings regarding its ability to manage opioid program funds and resources.</p>	<p>Multiple Agencies</p>

Audits Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Audit of the District of Columbia’s Employee Benefits Programs	
Objectives	
The objectives of this engagement are to: (1) evaluate District employee benefits controls; and (2) determine compliance with federal and District employee benefit policies and procedures.	
Background	Agency or Component
<p>The District’s FY 2020 budget supports 37,626 full-time equivalent employees (FTE). In addition to their regular salary, FTEs earn fringe benefits, which include life and health insurance, savings and retirement plans, and work and life benefits such as paid family leave. In order to receive the correct benefits, District human resource staff must ensure proper procedures are followed, adequate documentation is collected from the employee, and the resulting benefit requests are correctly entered into the District’s PeopleSoft application. Incorrect coding of a District employee may result in the employee not earning their entitled benefits, or possibly being overpaid for benefits to which they are not entitled.</p> <p>The OIG identified this engagement due to interest expressed by stakeholders and the potential for waste or abuse if employee benefit controls are inadequate.</p>	Multiple Agencies

Audits Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Audit of the District of Columbia’s Affordable Housing Programs	
Objectives	
The objective of this engagement is to evaluate how efficiently the Housing Production Trust Fund (HPTF) provides and creates affordable housing for eligible District residents.	
Background	Agency or Component
<p>The HPTF is one of the main mechanisms used to produce and preserve affordable housing in the District of Columbia. Established in 1988, the HPTF is a permanent revolving special revenue fund administered by the Department of Housing and Community Development. The HPTF’s approved budget for FY 2019 was \$100,000,000. The Mayor’s proposed FY 2020 operating budget is \$130,000,000, which is an increase of \$30,000,000, or 30%, from FY 2019.</p> <p>According to D.C. Code § 42–2802(b-1), at least 40% of HPTF spending shall provide housing for “extremely low income” households earning below 30% of the median family income (MFI). At least another 40% of HPTF shall provide housing for “very low income” households with incomes between 30% and 50% MFI. The balance of funds can serve households with incomes up to 80% MFI. According to the Department of Housing and Urban Development, the MFI for the Washington, DC region for FY 2019 is \$121,300 for a family of four.</p> <p>The OIG identified this engagement because of stakeholder concern regarding the production and preservation of affordable housing in the District of Columbia.</p>	Department of Housing and Community Development (DHCD)

Audits Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Audit of the Use of Force in the DC Jail	
Objectives	
The objectives of this audit are to: (1) determine how force is applied in the DC Jail; and (2) identify any trends or noncompliance with requirements that expose the District to legal risk.	
Background	Agency or Component
<p>The District Department of Corrections (DOC) authorizes staff to use force only as a last alternative after all other reasonable efforts to resolve a situation have failed. When authorized, staff must use only that amount of force necessary to gain control of the inmate, to protect and ensure the safety of inmates, staff, and others, to prevent serious property damage, and to ensure institutional security and good order.</p> <p>DOC staff are required to document all incidents involving the use of force, chemical agents, or non-lethal weapons. Staff also must document, in writing, the use of restraints on an inmate who becomes violent or displays signs of imminent violence. Assessing this data to ensure that force is applied consistently and fairly will help ensure that District inmates and DOC staff are protected, and mitigate legal risk to the District government.</p> <p>The OIG identified this engagement to determine whether the Department of Corrections has adequate internal controls in place to ensure the use of force is applied appropriately to ensure the safety of inmates and corrections officers at the DC Jail.</p>	Department of Corrections (DOC)

Audits Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Follow-up Audit of OIG Recommendations	
Objectives	
<p>The objectives of this engagement are to determine whether: (1) audited entities implemented recommendations made by the OIG; (2) corrective actions addressed the conditions identified in prior OIG reports; and (3) monetary benefits were realized (if applicable).</p>	
Background	Agency or Component
<p>Responsibility for taking action on OIG recommendations rests with the agency to which our audit recommendations were made. The OIG is not resourced to review all past recommendations; therefore, a judgmental sample of recommendations will be selected for a follow-up audit.</p> <p>Selecting recommendations for follow-up may be prompted by these conditions:</p> <ul style="list-style-type: none"> • Serious incidents involving abuse, illegal activity, or statutory violations. • Issues having significant stakeholder, public, or media interest. • Impact on public safety, health, or security. • Systemic weaknesses that might cause recurring problems. 	<p>Multiple Agencies</p>

Audits Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Audit of the District of Columbia’s Art Assets	
Objectives	
The objectives of this engagement are to: (1) determine the number and value of art assets in the District’s Art Bank; and (2) evaluate the Art Bank’s collection and tracking system for art assets.	
Background	Agency or Component
<p>In support of visual artists and art galleries in the Washington area, the Commission on the Arts and Humanities purchases fine art each year to expand the District of Columbia’s Art Bank Collection, a growing collection of moveable works funded through the Art in Public Spaces Program. Currently, there are over 3,000 pieces of artwork in the Art Bank Collection installed in more than 150 government spaces. The Fiscal Year 2020 budget for the Art Bank is \$300,000.</p> <p>The OIG identified this engagement to ensure that CAH has a system in place that provides reasonable assurance that art assets are accurately tracked, maintain recordd of all art assets in its inventory, and ensure the art assets are used for their intended purpose.</p>	<p>Commission on the Arts and Humanities (CAH)</p>

Audits Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Audit of the District of Columbia’s Tort Liability and Subrogation	
Objectives	
The objectives of this audit are to assess the effectiveness of: (1) controls over tort claims paid by the District of Columbia; and (2) subrogation claims initiated by the District of Columbia.	
Background	Agency or Component
<p>A tort is a wrongful act, injury, or damage, not involving a breach of contract, for which a civil lawsuit may be brought. District of Columbia tort claims are claims for damage to or loss of property, or claims for personal injury or death to non-District personnel caused by the negligent or wrongful act or omission of a District employee acting within the scope of his or her employment. Subrogation is a tort claim initiated by the District against a third party whose acts of negligence have resulted in damage to District government property.</p> <p>In 2018, the Office of Risk Management implemented a new District-wide incident reporting system, called ERisk, designed to, among other things, address issues with repeat-accident offenders and to track the District’s tort liability.</p> <p>The OIG identified this engagement due to public safety concerns regarding District vehicles operated by individuals with multiple accidents and the potential that funds paid as part of tort claims by the District could be reduced.</p>	Office of Risk Management

PLANNED INSPECTIONS AND EVALUATIONS

Inspections and Evaluations Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Evaluation of the Department of Health Food Safety and Hygiene Inspection Services Division	
Objectives	
The objectives of this evaluation are to: (1) identify impediments to the efficiency and effectiveness in the Food Safety and Hygiene Inspection Services Division (FSHISD); and (2) determine whether FSHISD implemented recommendations in prior OIG reports.	
Background	Agency or Component
<p>The FSHISD is responsible for inspecting approximately 7,500 establishments in the District, which include grocery stores, restaurants, wholesale markets, mobile food vendors, hotels, swimming pools, nail salons, and barbershops. In December 2012, the OIG published a report (OIG No. 09-2-34LQ) with recommendations for corrective action to FSHISD operations focusing on, among other things, data management, record-keeping, revenue collection from licensure, and outstanding civil infractions.</p> <p>This engagement was identified due to interest expressed by stakeholders, the risk to public safety created if inspections are not efficient and effective, and the Government Accountability Office identifying the government’s oversight of food safety as being high-risk since 2007.</p>	Department of Health (DOH)

Inspections and Evaluations Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Inspection of the District of Columbia Child Care Subsidy Voucher Program	
Objectives	
<p>The objectives of this evaluation are to: (1) assess changes made to the Office of the State Superintendent of Education’s (OSSE) Child Care Subsidy eligibility determination process; and (2) evaluate the effectiveness of internal controls designed to prevent subsidy payments to ineligible or unlicensed child care providers.</p>	
Background	Agency or Component
<p>The District of Columbia’s Child Care Subsidy Voucher Program assists eligible families with child care costs by paying part or all of the families’ costs directly to their child care provider. The program serves eligible children aged 6 weeks through 12 years; children with disabilities may qualify for benefits up to the age of 19. Under the terms of a Provider Agreement with OSSE, once a month, a qualified child care provider receives payment for services provided in the form of a check processed by the Office of the Chief Financial Officer, and when applicable, co-payments from parents/guardians.</p> <p>This engagement was identified due to the significance and value of child care to program participants, the District’s commitment to making affordable, quality child care accessible to as many eligible families as possible, and the risk of fraud, waste, and abuse of program resources.</p>	<p>Office of the State Superintendent of Education (OSSE) and Department of Human Services (DHS)</p>

Inspections and Evaluations Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Inspection of the Implementation of the District of Columbia Healthy Schools Act	
Objectives	
The objectives of this inspection are to assess the extent to which the Office of the State Superintendent of Education (OSSE) and the District of Columbia Public Schools (DCPS) have implemented key provisions of the Healthy Schools Act of 2010.	
Background	Agency or Component
<p>D.C. Code §§ 38-824.02(b)(2) and (d) (Lexis current through Aug. 2, 2019) states that public schools shall provide health education to students in grades kindergarten through 8th for an average of at least 75 minutes per week and that these classes shall meet curricular standards adopted by the State Board of Education. These health standards contain various goals for Human Immunodeficiency Virus (HIV) education, including ensuring students can analyze the short-term and long-term consequences of adolescent sexual activity, e.g., the costs and methods for sexually transmitted disease testing and treatment, and unplanned pregnancy.</p> <p>Advocating for the full implementation of the Healthy Schools Act, in February 2019, a senior official from D.C. Appleseed, a non-profit, non-partisan research and advocacy organization, testified before the Council of the District of Columbia’s Committee on Health during a Performance Oversight Hearing of the Department of Health, citing a 2018 report that found “new [HIV] infections among District residents 13-29 years old not only rose between 2016 and 2017 but constituted 41% of all new infections. This rate is approximately double the national average (21%) for new infections among that age group.... In order to reverse the increase in youth infections, enforcement of the Healthy Schools Act (HSA) is critical.... The striking rate of new infections among youth and interviews with stakeholders suggest that sexual health education is still not being uniformly implemented in accordance with the HSA.”³</p> <p>This engagement was identified due to interest from stakeholders and the risk to public safety if the Health Schools Act of 2010 is not implemented.</p>	<p>Office of the State Superintendent of Education (OSSE) and District of Columbia Public Schools (DCPS)</p>

³ Committee on Health, *Testimony on the FY2018-2019 Performance of the District Department of Health*, (February 8, 2019)

Inspections and Evaluations Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Inspection of the Department of Consumer and Regulatory Affairs Velocity Fast-Track Permit Review Program (Velocity Program)	
Objectives	
<p>The objectives of this inspection are to: (1) evaluate DCRA’s administration of the Velocity Program; and (2) determine whether implementation of the Velocity Program has had an effect on DCRA’s capabilities and effectiveness in reviewing plans and permit applications that are not “fast-tracked.”</p>	
Background	Agency or Component
<p>Introduced as a temporary program in FY 2017, DCRA’s Velocity Program is an optional review process intended to streamline the plan review and permitting process for customers who pay additional fees. In addition to DCRA’s standard permit fees, Velocity Program participants pay fast-track review fees ranging from \$5,000 to \$75,000, depending on the type of expedited service DCRA provides. According to DCRA: “In many cases, plans will be reviewed and approved in [1] day.”⁴ In its program overview, DCRA notes that while a project may require review and approval by other District agencies, such as the Department of Energy and Environment or DC Water, the fast-track plan and permit review processes are limited to DCRA only.</p> <p>This engagement was identified to identify whether the Velocity Program, a program recently implemented by DCRA, is meeting its intended goal of increasing the efficiency and effectiveness of plans and permit application review in the District of Columbia.</p>	<p>Department of Consumer and Regulatory Affairs (DCRA)</p>

⁴ DCRA website, available at <https://dcra.dc.gov/velocity-program> (last visited Aug. 6, 2019)

Inspections and Evaluations Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Evaluation of the Department of Behavioral Health’s Contracting Procedures	
Objectives	
<p>The objectives of this evaluation are to: (1) review executed DBH contracts for vulnerabilities to corruption, fraud, mismanagement, waste, and abuse; and (2) assess whether parties to the contract have effectively operationalized key contract terms and conditions to ensure that the District is receiving maximum benefits and expected goods and services.</p>	
Background	Agency or Component
<p>The mission of the Department of Behavioral Health (DBH) is to support prevention, treatment, resiliency, and recovery for District residents with mental health and substance use disorders through the delivery of high-quality, integrated services. For FY 2020, DBH’s approved budget is \$323 million. A preponderance of DBH’s budget (52 percent or \$168 million) is in non-personnel services, which includes contracts and grant awards.</p> <p>Recent reporting highlighted deficiencies with DBH’s contract oversight, and the resulting diminished level of care afforded to District residents prompted the OIG to include this engagement. The execution of this engagement is subject to the OIG’s resource capacity throughout the fiscal year.</p>	<p>Department of Behavioral Health (DBH)</p>

Inspections and Evaluations Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Evaluation of Selected Contracts	
Objectives	
<p>The objectives of this type of evaluation are to: (1) review executed District government contracts for vulnerabilities to corruption, fraud, mismanagement, waste, and abuse; and (2) assess whether parties to the contract have effectively operationalized key contract terms and conditions to ensure that the District is receiving maximum benefits and expected goods and services.</p>	
Background	Agency or Component
<p>Throughout FY 2020, the OIG will monitor contract awards and use a methodology developed internally to quantify risk in order to identify specific contracts to evaluate.</p> <p>The OIG will review contract documentation and deliverables, conduct interviews with District government employees responsible for contract award and administration, and conduct onsite observations. The assessment of selected contracts will deliver two primary benefits: (1) identify control weaknesses and provide recommendations to improve control deficiencies; and (2) provide information to decision-makers regarding ongoing and future contract performance.</p>	<p>Multiple Agencies</p>

Inspections and Evaluations Identified through the OIG’s Comprehensive Risk Assessment Process

Project Title	
Evaluation of Selected Grants	
Objectives	
<p>The objectives of this type of evaluation are to: (1) review specific grants for vulnerabilities to corruption, fraud, mismanagement, waste, and abuse; and (2) identify areas for improvement in grant administration and oversight.</p>	
Background	Agency or Component
<p>Every fiscal year, District of Columbia government agencies and programs receive and award substantial grant funds to support initiatives in areas, such as housing, healthcare, education, homeland security, recreation, and the humanities.</p> <p>Throughout FY 2020, the OIG will monitor specific grants based on an internally-developed methodology. The OIG will conduct reviews that assess the District’s duties as both grant recipient and grantor. The OIG will: (1) identify possible high-risk programs and grantees; (2) examine compliance with grant requirements; (3) identify oversight weaknesses that could increase the potential for corruption, fraud, waste, and abuse; and (4) recommend ways to improve grant program effectiveness and administration to ensure that funds achieve the desired results.</p>	<p>Multiple Agencies</p>

FY2019 ONGOING ENGAGEMENTS

Ongoing Audit Projects

Project Title	
Audit of the D.C. Streetcar Program (OIG No. 18-1-01KA)	
Objectives	
The objectives of the engagement are to: (1) assess the District Department of Transportation’s (DDOT) 6-year capital budget plan for the Streetcar Program; and (2) identify root causes of delays related to the delivery of the currently operating streetcar system.	
Background	Agency or Component
<p>The Streetcar transit system is intended to make travel within the District easier for residents, workers and visitors, and complement existing transit options. The streetcar project has experienced delays, cost increases, and a reduction in scale from the originally planned 22 miles of streetcar lines to 8 miles. The existing streetcar cost the District \$200 million to develop. An extension is planned along Benning Road N.E., and is budgeted for \$199 million through FY 2023.</p> <p>This is a planned project identified in the OIG’s <i>Fiscal Year 2018 Audit and Inspection Plan</i>. As of the date of this Plan, this engagement is in the draft report phase.</p>	<p>District Department of Transportation (DDOT)</p>

Ongoing Audit Projects

Project Title	
Audit of the Department of General Services Contract Modifications (OIG No. 19-1-002AM)	
Objectives	
The objective of this engagement is to assess the effectiveness of contract modification practices at the Department of General Services.	
Background	Agency or Component
<p>The District of Columbia Department of General Services (DGS) is responsible for carrying out a broad range of real estate management functions, as well as managing capital improvements and construction programs for a variety of District government agencies. DGS also executes real property acquisitions by purchase or lease.</p> <p>In awarding contracts, DGS is subject to the Procurement Practices Reform Act of 2010 (PPRA), but is independent of the Chief Procurement Officer’s authority.⁵ The OIG identified this engagement based on the results of the OIG’s FY 2017 Procurement Practices Risk Assessment, which highlighted both the positive and negative aspects of decentralized program management and procurement offices in each District agency.</p> <p>This project was identified in the OIG’s <i>Fiscal Year 2019 Audit and Inspection Plan</i>. As of the date of this Plan, this engagement’s fieldwork is ongoing.</p>	<p>Department of General Services (DGS)</p>

⁵ D.C. Code § 2-352.01(b)(11), available at: <https://code.dccouncil.us/dc/council/code/sections/2-352.01.html>.

Ongoing Audit Projects

Project Title	
Audit of the Office of the Chief Technology Officer’s Supplemental IT Staffing Contract (OIG No. 19-1-003TO)	
Objectives	
The objectives of this engagement are to: (1) determine the accuracy of hours and rates billed and paid under the contract, and (2) identify and test key controls related to the candidate screening and verification procedures.	
Background	Agency or Component
<p>The District of Columbia government awarded a \$55 million Information Technology Staffing Augmentation (ITSA) contract (called “Pipeline”) on January 3, 2017, to Computer Aid, Inc. (CAI).⁶ “The purpose of the contract is for CAI to provide the District with information technology staffing resources to supplement the District’ citywide IT Staff.” CAI will provide IT staffing resources to District programs directly or through subcontractors. Pipeline is a transition from the previous ITSA contract.⁷</p> <p>Per the District, Pipeline is intended to be a “true IT staffing augmentation contract, and is not intended to be used to acquire resources for projects that have distinct deliverables to meet specific project requirements. The Office of the Chief Technology Officer (OCTO), and the Office of Contracting and Procurement (OCP), along with appropriate program agencies determine if certain IT requirements will operate under separate contracts with specific project deliverables, or through Pipeline.”⁸</p> <p>This is a planned project identified in the OIG’s <i>Fiscal Year 2018 Audit and Inspection Plan</i>. As of the date of this Plan, this engagement is in the draft report phase.</p>	<p>Office of the Chief Technology Officer (OCTO)</p>

⁶ CITYWIDE IT STAFFING SERVICES (PIPELINE), CONTRACT NO. CW46503 (CA21-0593 deemed approved on Jan. 1, 2017).

⁷ Letter from The Honorable Muriel Bowser, Mayor, to the Honorable Phil Mendelson, Chairman, Council of the District of Columbia, (December 21, 2016) (*available at*: <http://lims.dccouncil.us/Download/37045/CA21-0593-Introduction.pdf>)

⁸ Letter from George A. Schutter, Chief Procurement Officer, Archana Vemulapalli, Chief Technology Officer, and Ana Harvey, Director, Department of Small and Local Business Development, to CBE [Certified Business Entity] Community (January 11, 2017) (*available at* <https://ocp.dc.gov/release/letter-cbe-community-regarding-award-octos-pipeline-contract>).

Ongoing Audit Projects

Project Title	
Audit of the Special Education Attorney Certifications (OIG No. 19-1-26AT)	
Objectives	
The objective of this engagement is to determine the accuracy of certifications made to the Office of the Chief Financial Officer (OCFO) by attorneys in special education cases successfully brought under the Individuals with Disabilities Act (IDEA) in the District, as required by D.C. Code § 1-204.24d(28).	
Background	Agency or Component
<p>The OIG’s mandate is found in D.C. Code § 1-301.115a (a)(3)(J) (Repl. 2016).</p> <p>This project was identified in the OIG’s <i>Fiscal Year 2019 Audit and Inspection Plan</i>. As of the date of this Plan, this engagement’s fieldwork is ongoing.</p>	Office of the Chief Financial Officer (OCFO)

Project Title	
Audit of the District Department of Transportation’s Program Management Contract (OIG No. 19-2-22KA)	
Objectives	
The objective of this engagement is to determine whether the contractor submitted invoices for service performed at the rates stipulated in the contract.	
Background	Agency or Component
<p>This is a continuation of the OIG’s ongoing Audit of the D.C. Streetcar Program, which was identified in the <i>Fiscal Year 2018 Audit and Inspection Plan</i>. As of the date of this Plan, this engagement’s fieldwork is ongoing.</p>	District Department of Transportation (DDOT)

Ongoing Audit Projects

Project Title	
Audit of the Anacostia River Clean-Up Plan (OIG No. 19-1-24MA)	
Objectives	
The objective of this engagement is to assess the District’s progress toward achieving the District’s established goal to make the Anacostia River fishable and swimmable by 2032.	
Background	Agency or Component
<p>As discussed on the Department of Energy and Environment webpage:⁹ The Anacostia River is one of the District’s most valuable resources and one of our most challenging projects. Throughout the District’s history, the river has served as a descriptive geographic landmark, as an oasis amidst an urban center, and as a symbol of environmental degradation. Its riverbanks are home to both major parcels slated for economic development and one of the nation’s largest urban green spaces. Restoring the Anacostia goes beyond simply reducing pollutants or meeting environmental standards— to make the Anacostia a vibrant community resource once again requires returning the river to a state where residents and visitors can actively use and enjoy it.</p> <p>The District has established a series of initiatives to accomplish this goal, including the Clean Rivers Project and the Anacostia River Clean Up and Protection Fund. As part of the \$2.6 billion Clean Rivers Project, DC Water is constructing a 2.4-mile long Anacostia River Tunnel to mitigate combined sewer overflows discharged into the Anacostia River.</p> <p>In 2009, the D.C. Council established a 5-cent tax on disposable plastic bags, a commemorative license plate, and the proceeds from a voluntary tax to create the Anacostia River Clean Up and Protection Fund. The fund was to be used solely for the purposes of cleaning and protecting the Anacostia River and other impaired waterways, according to the Anacostia River Clean Up and Protection Act of 2009.¹⁰</p> <p>This project was identified in the OIG’s <i>Fiscal Year 2019 Audit and Inspection Plan</i>. As of the date of this Plan, this engagement’s fieldwork is ongoing.</p>	Department of Energy and Environment (DOEE) and DC Water

⁹ DISTRICT DEP’T OF THE ENVIRONMENT, ANACOSTIA 2032: PLAN FOR A FISHABLE AND SWIMMABLE ANACOSTIA RIVER 5 (May 2008), available at <https://doee.dc.gov/sites/default/files/dc/sites/ddoe/publication/attachments/Anacostia2032.pdf> (last visited Aug. 8, 2018).

¹⁰ D.C. Code § 8-102.05 (Lexis – Statutes current through Aug. 3, 2018).

Ongoing Audit Projects

Project Title	
Audit of the Department of Employment Services' (DOES) Transitional Employment Program (Project Empowerment) (OIG No. 19-1-23CF)	
Objectives	
The objectives of this engagement are to assess: (1) the extent to which the overall goal of unsubsidized employment is achieved; (2) whether DOES tracks and accurately reports performance outcomes; and (3) the use of federal grant funds.	
Background	Agency or Component
<p>Project Empowerment provides supportive services, adult basic education, job coaching, employability and life skills, limited vocational training, and job search assistance to District residents living in areas with high unemployment and/or poverty levels. Project Empowerment seeks to help alleviate widespread joblessness among the District's hard-to-serve population with multiple employment barriers and successfully move them into the workforce.</p> <p>Project Empowerment had 1,447 total active participants in FY 2017. In the <i>FY 2017-18 Performance Oversight Hearing</i>, DOES reported sustained interest and low levels of attrition in the project. Nonetheless, this engagement was identified as a Council concern. Research findings on transitional jobs programs similar to Project Empowerment present mixed reviews on whether they produce better employment in the long-term, but similar programs have reduced recidivism.</p> <p>This project was identified in the OIG's <i>Fiscal Year 2019 Audit and Inspection Plan</i>. As of the date of this Plan, this engagement's fieldwork is ongoing.</p>	<p>Department of Employment Services (DOES)</p>

Ongoing Inspection and Evaluation Projects

Project Title	
Inspection of the District of Columbia Public Schools’ Student Activity Funds	
Objectives	
The objective of this inspection is to assess the District of Columbia Public Schools’ compliance with Student Activity Fund (SAF) policies and procedures published by the Office of the Chief Financial Officer.	
Background	Agency or Component
<p>As described in the Office of the Chief Financial Officer’s <i>District of Columbia Public Schools Standard Operating Procedure Manual [-] Student Activity Fund (SAF)</i>, the policies and procedures include general principles of internal control, such as record keeping and segregation of duties, as well as specific accounting requirements pertaining to the deposit and disbursement of SAF funds and the submission of mandatory monthly reports for review by OCFO personnel. Additionally, “SAF accounts are not required by any DCPS policy or regulation... [t]hey are provided as a means to finance and manage the extra-curricular activities that enhance the students’ overall educational experience.”</p> <p>Thus, SAF may not be used to supplement a school’s operating budget. OCFO’s Manual presents numerous expenditure guidelines, internal controls, and accounting and reporting requirements. While roles and duties pertaining to management of a school’s SAF are divided among a business manager, school banker, and staff members who act as authorized signatories, the Manual states that the school principal has “the ultimate responsibility for all SAF funds received and disbursed within the school.”</p> <p>This project was identified in the OIG’s <i>Fiscal Year 2019 Audit and Inspection Plan</i>. As of the date of this Plan, a draft report has been submitted to DCPS for comment.</p>	<p>District of Columbia Public Schools (DCPS)</p>

Ongoing Inspection and Evaluation Projects

Project Title	
Evaluation of DCPS and Public Charter Schools (PCS) Student Residency	
Objectives	
The objective of this engagement is to identify any student residency anomalies in DCPS and PCS that may require additional scrutiny.	
Background	Agency or Component
This is an emergent project, which is a continuation of the OIG’s April 2018 report entitled: <i>The District Lacked Control Activities Over Student Residency Verification and Collection of Non-Resident Tuition</i> . As of the date of this Plan, this engagement’s fieldwork is ongoing.	Office of the State Superintendent of Education (OSSE)

Project Title	
Evaluation of the Enrollment Procedures and Residency Verification Requirements at Duke Ellington School for the Performing Arts	
Objectives	
The objectives of this engagement are to: (1) assess the residency verification process at Duke Ellington to determine if there are sufficient internal controls to prevent incorrect student residency classification; and (2) assess the tuition agreement and payment process for non-resident students at Duke Ellington.	
Background	Agency or Component
This project was an emergent project initiated as a result of a request from the State Superintendent of Education. As of the date of this Plan, this engagement is in the draft report phase.	Office of the State Superintendent of Education (OSSE)

Ongoing Inspection and Evaluation Projects

Project Title	
Evaluation of the Office of the Chief Financial Officer’s Central Collections Unit	
Objectives	
<p>The objectives of this engagement are to evaluate: (1) the processes through which District agencies identify, document, and transfer aged receivables (i.e., debts) to the CCU; and (2) the efficiency and effectiveness of CCU operations, to include its administration of District contracts with outside collections agencies that attempt to collect debts on the District’s behalf.</p>	
Background	Agency or Component
<p>Housed within the OCFO’s Office of Finance and Treasury, “the CCU is responsible for collecting virtually all District government-related debts with the exception of tax debts collected by the Office of Tax and Revenue, [D.C. Water], and Child Support. The CCU is not yet fully operational; therefore, not all eligible debts are assigned to the CCU for collection.”</p> <p>In performance oversight responses submitted to the Council in February 2018, OCFO stated that it had four active contracts that attempt to collect debts owed to the following agencies: Department of Motor Vehicles, United Medical Center, and the University of the District of Columbia.</p> <p>This project was identified in the OIG’s <i>Fiscal Year 2019 Audit and Inspection Plan</i>. As of the date of this Plan, this engagement’s fieldwork is ongoing.</p>	<p>Office of the Chief Financial Officer (OCFO)</p>

Project Title	
Evaluation of the DC Retirement Board Contracting Practices	
Objectives	
<p>The objectives of this engagement are to evaluate: (1) DCRB's procurement processes to determine whether adequate internal controls are in place; and (2) DCRB's compliance with regulations and policies during the solicitation, award, and administration of sampled procurements.</p>	
Background	Agency or Component
<p>As identified in the OIG’s <i>FY 2019 Audit and Inspection Plan</i>, this project is a part of the OIG’s ongoing efforts to evaluate specific contracts. As of the date of this Plan, this engagement’s fieldwork is ongoing.</p>	<p>DC Retirement Board (DCRB)</p>

APPENDIX A – THE AUDIT PROCESS

Engagement Letter

An engagement letter from the Inspector General provides the agency director with the audit title, scope, objectives, audit start date, and entrance conference request. The letter may include workspace requirements or request the agency provide information before the audit starts.

Entrance Conference

An entrance conference allows OIG auditors to meet with agency officials to discuss the items in the engagement letter. Agency officials are encouraged to discuss with auditors areas of interest, concerns, or problems that should be noted during the audit.

Fieldwork

Fieldwork begins with a survey, which determines vulnerable areas and the focus of the audit. Depending on survey results, auditors review records and documents, and perform substantive tests to determine whether programs and systems are functioning as intended. During the fieldwork phase, agency officials must respond to questions and provide access to original records, documents, and files. Auditors try to minimize disruptions to agency operations.

Exit Conference

The exit conference permits auditors to summarize for agency officials any audit findings and recommendations. Auditors discuss corrective actions with agency officials to help address reported deficiencies early.

Draft and Final Report

The OIG will provide a draft report, which allows the agency to indicate actions taken and planned, target dates for any incomplete actions, and any disagreement with findings or recommendations. The OIG incorporates elements of the agency's response into the body of the report and includes the full text of the reply in an appendix to the report. The OIG may also provide audit reports to congressional committees, individual members of Congress, and the media. Audit reports are available to the public on the OIG website.

Audit Follow-up

Periodically, the OIG conducts follow-up audits to verify that the audited agency has taken pledged actions and corrected deficiencies effectively. District officials and managers are responsible for implementing the corrective actions they have agreed to undertake in response to the audit reports. The OIG monitors progress in implementing audit recommendations.

APPENDIX B – THE INSPECTION/EVALUATION PROCESS

Engagement Letter

Approximately 1 month before the project's planned start; the Inspector General sends an engagement letter to the agency director to explain the project's objectives and scope, and request specific information and documents that will inform the project team's background research.

Entrance Conference

The Inspections and Evaluations (I&E) manager and analysts assigned to the project meet with agency officials to discuss items in the engagement letter. The I&E team solicits their input regarding the project's objectives and scope, and other areas of interest or concern that should be assessed.

Fieldwork

The I&E team interviews employees, observes their work, reviews paper and electronic files and documentation, and requests information from agency managers and others. The I&E team must recognize the need to be inconspicuous and respectful of employees' workday practices to minimize disruptions to agency operations. During the team's fieldwork, senior officials at an inspected agency will be advised with Management Alert Reports of any significant findings that the I&E team believes require priority attention.

Draft and Final Report

A draft report that presents findings and recommendations is sent to the inspected agency for comment. I&E incorporates into the body of the published report an agency's written submission, verbatim, and any OIG responses. Final I&E reports are available to the public on the OIG website.

I&E Follow-up

Periodically, the OIG will follow up with agencies to determine the implementation status of recommendations. The I&E team asks agencies to provide target dates for completion of required actions, to document when recommendations have been complied with, and to describe the action taken.

APPENDIX C - OIG PRODUCTS

Audits: An OIG audit is a proactive review, which conforms to the Government Accountability Office's Government Auditing Standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence that will provide a reasonable basis for our findings and conclusions based on our audit objectives. Audit reports are publicly available on our website.

Inspections: An OIG inspection is a planned, in-depth process aimed at reviewing, studying, and analyzing the programs and activities of a department or agency to identify weaknesses and recommend improvements to operations and personnel management. OIG inspections adhere to Quality Standards for Inspections and Evaluations promulgated by the Council of the Inspectors General on Integrity and Efficiency (CIGIE). Inspections are neither an audit nor an administrative or criminal investigation. Inspection reports are publicly available on our website.

Evaluations: An OIG evaluation is a review of an agency operation, condition, or event of concern or interest to the Inspector General, the Council of the District of Columbia, or the Executive Office of the Mayor. OIG evaluations adhere to Quality Standards for Inspections and Evaluations promulgated by CIGIE. Evaluations are not an audit, inspection, or an administrative or criminal investigation. Evaluation reports are publicly available on our website.

Management Alert Report (MAR): An OIG MAR is issued to inform a specific agency's management of a matter that surfaced during our work (audit, inspection/evaluation, or investigation), that requires immediate attention.

Management Implication Reports (MIR): An OIG MIR is issued to inform multiple District agencies of a matter that surfaced during our work. MIRs are publicly available on our website.

Significant Activity Report (SAR): An OIG SAR is issued to notify the Executive Office of the Mayor and/or Council of the District of Columbia of any significant activity, information, or event related to an administrative or criminal investigation. An example of a SAR would be a press release from the U.S. Attorney's Office that concerns an OIG investigation involving District employees and/or assets. SARs incorporate action taken by the Executive and are publicly available on our website.