



**DISTRICT OF COLUMBIA
WATER AND SEWER AUTHORITY**

Board of Directors

Audit Committee

Thursday, July 26, 2018

9:30 a.m.

- 1. **Call to Order**.....Nicholas A. Majett, Chairperson
- 2. **Internal Audit Update**..... Jill Reyes, RSM
 - A. Internal Audit Plan Status Update
 - B. Status Update on Prior Audit Findings
 - C. **Contract Monitoring and Compliance**
 - D. Hotline Update and Analysis
- 3. **Action Item – External Audit Services**.....John Madrid, Controller
- 4. **Executive Session*** Nicholas A. Majett, Chairperson
- 5. **Adjournment**..... Nicholas A. Majett, Chairperson

* The DC Water Board of Directors may go into executive session at this meeting pursuant to the District of Columbia Open Meetings Act of 2010, if such action is approved by a majority vote of the Board members who constitute a quorum to discuss: matters prohibited from public disclosure pursuant to a court order or law under D.C. Official Code § 2-575(b)(1); contract negotiations under D.C. Official Code § 2-575(b)(1); legal, confidential or privileged matters under D.C. Official Code § 2-575(b)(4); collective bargaining negotiations under D.C. Official Code § 2-575(b)(5); facility security under D.C. Official Code § 2-575(b)(8); disciplinary matters under D.C. Official Code § 2-575(b)(9); personnel matters under D.C. Official Code § 2-575(b)(10); proprietary matters under D.C. Official Code § 2-575(b)(11); decision in an adjudication action under D.C. Official Code § 2-575(b)(13); civil or criminal matters where disclosure to the public may harm the investigation under D.C. Official Code § 2-575(b)(14), and other matters provided in the Act.

DC WATER

Audit Committee Meeting



July 26, 2018

Agenda

- FY 2018 Internal Audit Plan Status Update
- Status Update on Prior Audit Findings
 - COR/COTR Training Update
- Report on Completed Audits:
 - Contract Monitoring & Compliance
- Hotline Update
- Executive Session
 - Crisis Management / Business Continuity

FY 2018 Internal Audit Status Update

Audit	Status
FY 2018	
Recruiting, Selection and On-Boarding	Report Complete
Automated Meter Replacement Implementation Progress Update*	Progress Report Complete
Office of Emergency Management Review	Report Complete
DB/OS Privileged User	Report Complete (executive session)
Network Penetration Testing	Report Complete (executive session)
Affordability Programs	Pending Management Direction
Contract Monitoring & Compliance	Report Complete
Crisis Management / Business Continuity	Report Complete (executive session)
Integrated Work Order Management	Reporting In Process
CIS Post-Implementation Review	Fieldwork In Process
Payroll & Timekeeping	Fieldwork In Process
IT Risk Management & Compliance	Not Started
Accounts Payable	Fieldwork In Process
FY 2019 Risk Assessment	Not Started
Remediation Follow Up Procedures*	On-going
Hotline Management	On-going

Internal Audit Plan – FY 2018 Draft Timeline

	Jun – 18	Jul – 18	Aug – 18	Sep - 18
▶ Automated Meter Reading Implementation*	[Timeline bar spanning Jun, Jul, Aug, Sep]			
▶ Affordability Programs	[Timeline bar spanning Jun, Jul]			
▶ Contract Monitoring & Compliance	[Timeline bar spanning Jun, Jul]			
▶ Crisis Management / Business Continuity	[Timeline bar spanning Jun, Jul]			
▶ Integrated Work Order Management	[Timeline bar spanning Jun, Jul]			
▶ CIS Post-Implementation Review		[Timeline bar spanning Jul, Aug, Sep]		
▶ Payroll & Timekeeping	[Timeline bar spanning Jun, Jul, Aug, Sep]			
▶ IT Risk Management & Compliance		[Timeline bar spanning Jul, Aug, Sep]		
▶ Accounts Payable		[Timeline bar spanning Jul, Aug, Sep]		
▶ Risk Assessment		[Timeline bar spanning Jul, Aug, Sep]		
▶ Follow-up Procedures *	[Timeline bar spanning Jun, Jul, Aug, Sep]			

*These projects are being conducted in a phased approach and may have multiple Internal Audit Reports or Progress reports

Status Update on Prior Audit Findings

Audit Report/Subject	Report Issue Date	Corrective Actions			
		Total	Open	Closed	Pending Testing ¹
Prior to FY 2015 Audit Findings²					
Water Services - Distribution Maintenance Branch	10/28/2013	1	1	0	0
GIS Mapping	06/23/2014	2	0	1	1
	Total	3	1	1	1
FY 2015 Audit Findings					
SCADA / PCS Review	08/28/2015	20	0	20	0
IT Vendor Management	12/21/2015	6	0	5	1
	Total	26	0	25	1

Color Key

Original remediation target date has been extended

Status of open findings:

Water Services: Pending comprehensive update of SOPs, which are currently being developed in the scope of a contract owned by DETS. Anticipated completion by November 1, 2018.

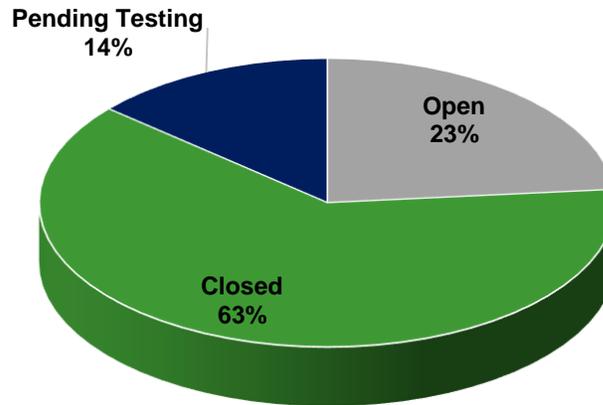
¹ “Pending Testing” indicates that Management represents that the Action Plan is Completed, but Internal Audit has not yet performed testing to validate the status.

² The table above represents the findings that remain open, are currently pending testing or were closed since the last Audit Committee meeting. RSM originally inherited 82 prior audit findings in October 2014; there were 71 total audit findings in FY 2015.

Status Update on Prior Audit Findings (continued)

Audit Report/Subject	Report Issue Date	Corrective Actions			
		Total	Open	Closed	Pending Testing ¹
FY 2016 Audit Findings					
Overtime Audit and Analysis	01/21/2016	3	3	0	0
Contract Compliance and Monitoring Part I	04/28/2016	4	0	4	0
Contract Compliance and Monitoring Part II	07/28/2016	11	3	8	0
ROCIP Savings Analysis	07/28/2016	4	0	4	0
Training, Licensing & Certification	07/28/2016	7	1	4	2
Blue Horizon 2020 Strategic Plan Monitoring	11/18/2016	3	3 ²	0	0
Incident Management and Response Review	11/18/2016	3	0	1	2
Engineering – Contractor Management Phase II	2/14/2017	4	0	3	1
Billing & Collection	2/14/2017	1	0	1	0
Business Development Plan	2/14/2017	10	1	7	2
Annual Budgeting and Planning	4/27/2017	1	1	0	0
	Total	51	12	32	7

Color Key	
See separate slide for details:	
	Remediation is past due for at least 1 issue
	At least 1 original remediation target date has been extended



¹ “Pending Testing” indicates that Management represents that the Action Plan is Completed, but Internal Audit has not yet performed testing to validate the status.

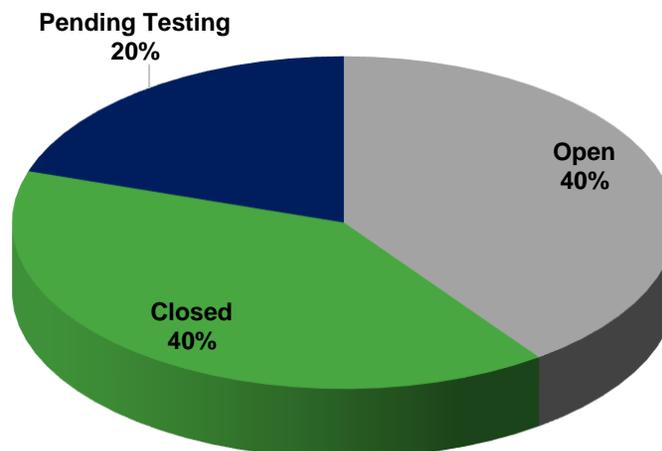
² Review of these open items will be incorporated into the scope of our FY19 cycle audit of the Strategic Plan.



Status Update on Prior Audit Findings (continued)

Audit Report/Subject	Report Issue Date	Corrective Actions			
		Total	Open	Closed	Pending Testing ¹
FY 2017 Audit Findings					
DMS Work Order Management (Blue Plains)	4/27/2017	4	4 ²	0	0
HR/Employee Privacy Review	4/27/2017	7	4	3	0
Purchasing Card	4/27/2017	6	0	4	2
Contract Monitoring & Compliance Part 1	7/27/2017	5	0	5	0
Contract Monitoring & Compliance Part 2	7/27/2017	3	0	3	0
Entity Level Assessment	10/26/2017	7	4	2	1
Vulnerability Management and Platform Technical Audit (Windows/UNIX)	10/26/2017	2	2	0	0
Materials Management – Operations and Inventory	10/26/2017	4	2	1	1
Fleet – Accident and Incident Reporting	1/25/2018	4	0	0	4
Construction Plan Review and Permitting	1/25/2018	3	2	0	1
	Total	45	18	18	9

Color Key	
See separate slide for details:	
	Remediation is past due for at least 1 issue
	At least 1 original remediation target date has been extended



¹ “Pending Testing” indicates that Management represents that the Action Plan is Completed, but Internal Audit has not yet performed testing to validate the status.

² Review of these open items is incorporated into the scope of our FY18 Integrated Work Order Management audit.



Action Deferred Update

The following items are considered “action deferred” items that are contingent on other action occurring and not included in the Prior Audit Findings Update slides above:

1. Comprehensive Safety Policies and Procedures handbook
 - Online comment period closed
 - Director, Occ Safety and Health addressed comments with the help of a technical writer
 - Handbook provided to Labor Relations on 7/19/18 for Union negotiations
2. Employment Laws and Regulations Policies
 - Some HR policies have already been negotiated with the Unions, while others are still in progress – Labor Relations is making the employment laws and regulation policies a priority amongst all of the HR policies
3. Drivers’ Qualification Policy
 - Review of policy by new Labor Relations Manager in process
4. Scrap Metal Policy
 - Pending GM approval
5. Personally Identifiable Information (PII) Policy
 - Review of policy by new Labor Relations Manager in process
6. Intellectual Property Personnel Policy
 - Under review by management based on new strategic initiatives

COTR Training Update

- Internal Audit presented to the Audit Committee on July 28, 2016, the findings from the Contract Monitoring & Compliance Audit Part II.
- One of the high risk findings was a lack of COR/COTR training. The Audit Committee requested a periodic update on the status of management’s action plan.

Authority-Wide Observations	Risk Rating
1. COR/COTR Training	High
<p>Management Action Plan: Department of Procurement will implement several steps to COR/COTR training and compliance monitoring:</p> <p><u>Phase I:</u> Procurement jointly with each COR/COTR for all active contracts will review and develop a contract compliance monitoring checklist for each of 160 active Goods and Services contracts. The items in the checklist will consist of key deliverables, milestones, key vendor performance, and key contractual obligations that should be actively monitored. Then COR/COTR will be responsible for monitoring the items in the checklist and submit a report to Procurement at the beginning of each quarter.</p> <p><u>Phase II:</u> Procurement along with the Office of Chief Operating Officer (OCCO), Learning and Development (L&D), and Information Technologies (IT) will implement Vendor Performance Management Training programs for COR/COTR.</p> <p><u>Phase III:</u> Procurement will source and implement a Vendor Performance Management application (an added module to the eSourcing application that Procurement will source and implement in early FY2017) to automate the contract compliance and vendor performance monitoring and reporting.</p>	

COTR Training Plan

<p>Phase I – Complete</p>	<p>COTR Update for all active contracts. Implement initial COTR Vendor Report.</p>	<ul style="list-style-type: none"> • Completed the updating COTR list and issued new COTR Designation Letters for all 160 active contracts. • 100% complete on 1st COTR Vendor Report. Vendor Reports will be automated with the new application (reference phase III).
<p>Phase II – Complete</p>	<p>Provide COTR Training.</p>	<ul style="list-style-type: none"> • COTR training was held on 07/11/17, 07/18/17, 08/08/17, 08/17/17 and 9/11/17. All original COTRs completed the training (100%) as well as 37 non-COTRs were trained as potential future COTRs. • COTR video training is complete and will be available in the Learning and Training system (Cornerstone) for the annual refresher and also for new COTRs.
<p>Phase III – In Process</p>	<p>Implement automated Vendor Performance Management and Reporting application.</p>	<ul style="list-style-type: none"> • Selected a vendor performance management application on 3/31/17. • Implementation is complete and the new application went live on 3/23/2018. • Training of procurement personnel is complete. Training of COTRs and establishing all new scorecards in the application have begun on 4/4/18 and is about 70% complete.

Contract Monitoring & Compliance

The Authority enters into many operating contracts each year, as illustrated by the contractual services expenditures in the following table:

Contractual Services Operating Expenditures ¹	
FY 2015 Actual	\$66,241,000
FY 2016 Actual	\$74,086,000
FY 2017 Actual	\$72,611,000
FY 2018 Approved	\$79,354,000
FY 2019 Approved	\$81,679,000

¹Source: DC Water Approved FY 2019 Operating Budget;
FY 2017 Consolidated Annual Financial Report

Internal Audit selected a sample of three contracts from various departments to evaluate contract monitoring and compliance. The scope of the Contract Monitoring and Compliance Internal Audit included the following:

- Determine contractor compliance with specific contract terms and provisions, as applicable;
- Identify the monitoring controls and evaluation process in place for these contracts, including follow-up of remediation of underperformance;
- Review invoice and change order approval processes, and
- Identify process improvement opportunities and recommend internal control enhancements to improve the contractor management process.

The three contracts selected for testing this cycle include RJN Group, Inc., Alpine Trading Company, and Colonial Chemical Solutions, Inc.

Contract Monitoring & Compliance (continued)

Contract # 15-PR-DET-03: Department of Engineering and Technical Services, Short Term Flow and Rainfall Monitoring Services

RJN Group, Inc. was awarded the contract to perform short term flow and rainfall monitoring services throughout the District of Columbia on behalf of DC Water. In 2015, DC Water identified a need for short term flow and rainfall monitoring services. DC Water selected RJN Group for these services due to their national recognition in this field. Originally, the scope of work included 161 flow monitors to be furnished, installed, calibrated and documented. Due to budget restraints in 2017, this number decreased to around 20 flow monitors.

Contract Overview	
Contractor	RJN Group, Inc.
Award Date	April 16, 2015
Original Contract Period	April 13, 2015 – July 12, 2016
Contract Award	\$3,143,511
Type of Contract	Lump sum contract with unit pricing, three (3) one (1) month option periods
COR/COTR	Specialist, Wastewater Treatment OS

There have been four contract modifications during the life of this contract. The first modification occurred on October 6, 2015, which included adding flow monitors in sewer pipes. The second contract modification occurred on July 13, 2016, which added to the scope of work, as well as to extend the period of performance for an extra year. The third and fourth contract modifications occurred on August 1, 2017, and January 1, 2018, respectively, and were extensions to the period of performance, as there was remaining budget from prior years.

Based on the internal audit procedures performed, there were no reportable observations.

Contract Monitoring & Compliance (continued)

Contract # WAS-10-047-AA-JH: Procurement Services Department, Work Uniforms and Miscellaneous Work Clothing

Alpine Trading Company, Inc. was the sole uniform and miscellaneous work clothing provider at DC Water since November 2010. DC Water relied on Alpine to provide uniform and work clothing to all departments until the agreement expired on January 31, 2018. Under the contractual agreement, and outlined in Labor Agreements, Alpine was to provide a certain number of shirts, pants, jackets, hats, etc. to employees in various departments each year. Employees submitted uniform requests to their department’s Uniform Liaison Officers, who were in charge of ordering uniforms from Alpine.

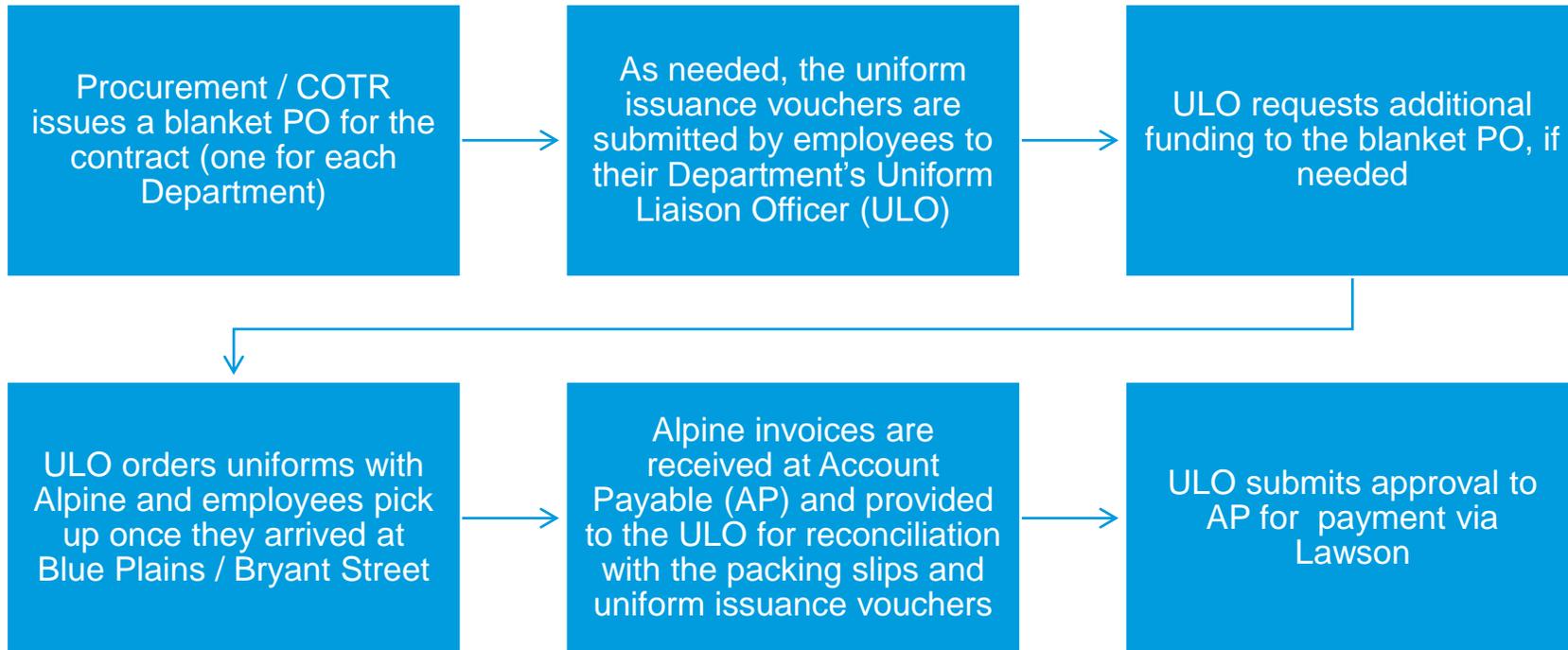
Contract Overview	
Contractor	Alpine Trading Company
Award Date	November 12, 2010
Original Contract Period	November 12, 2010 – November 11, 2011
Contract Award	\$575,514.10
Type of Contract	Fixed unit price requirements contract
COR/COTR	Supervisor or Purchasing Administration

There have been fourteen contract modifications during the life of the agreement. All of the modifications are from contract extensions or exercising an option year, with the exception of one modification to add additional funding of \$100,000 in June 2017. DC Water is no longer in a contractual agreement with Alpine. Over the life of the agreement between DC Water and Alpine, the total contractual amount has been \$3,434,619.10.

Based on the internal audit procedures performed, we did not identify any high risk observations. Please refer to Contract Monitoring and Compliance Internal Audit Report for one moderate and one low risk reported observations.

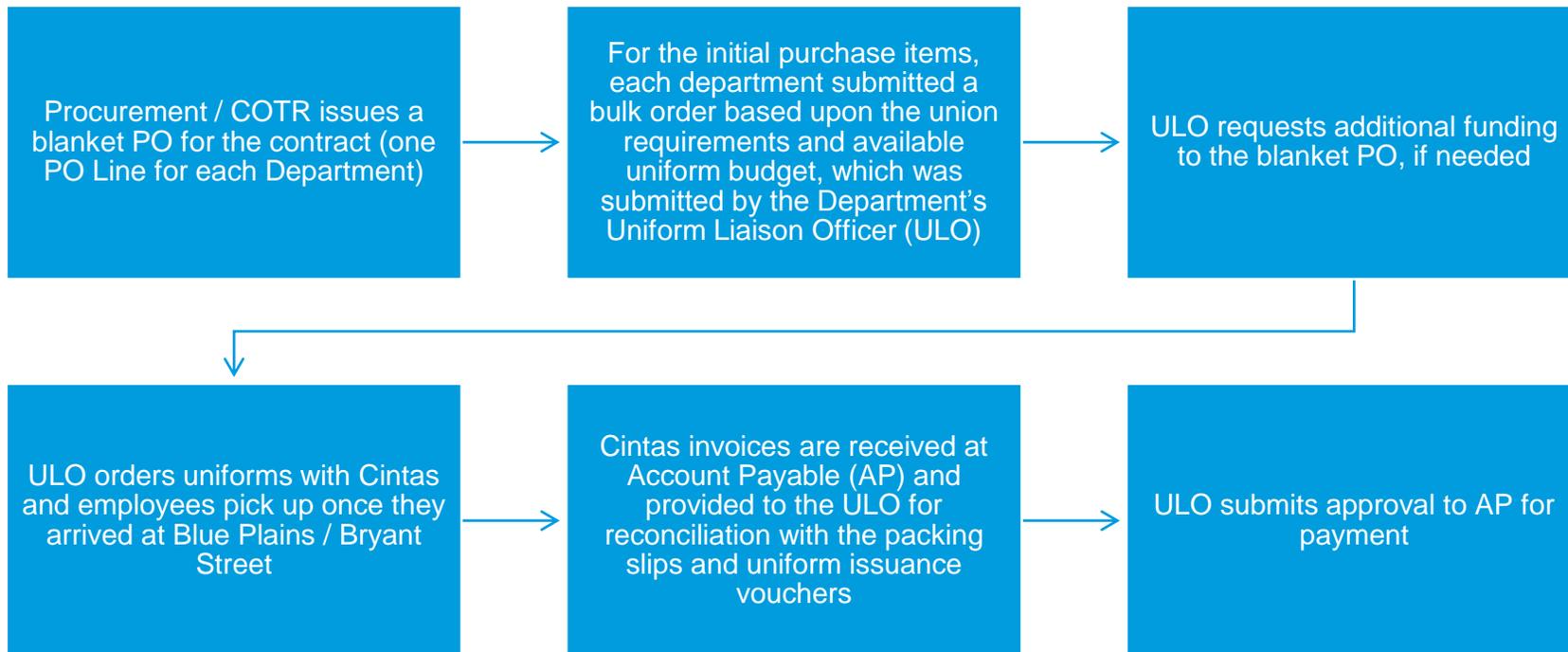
Contract Monitoring & Compliance (continued)

See below for an overview of the Alpine uniform ordering process. This process was established based on the union agreements and need to re-order uniforms on an annual basis.



Contract Monitoring & Compliance (continued)

See below for an overview of the new Cintas uniform ordering process. The Cintas contract began this fiscal year and is for rental of uniforms compared to annual purchasing. This year a bulk order was placed for required uniform items not covered in the rental lease program. The process for subsequent orders is under development, but at the very least will follow the recommended voucher ordering process.



Contract Monitoring & Compliance (continued)

Contract # 16-PR-DWT-41A: Department of Wastewater Treatment, Supply and Delivery of Methanol

Colonial Chemical Solutions, Inc. was awarded one of two contracts to provide 75% of DC Water’s methanol requirement to the Blue Plains Advanced Wastewater Treatment Facility. Another contract, 16-PR-DWT-41B, awarded to Mitsubishi International Corp., provides the remaining 25% of DC Water’s methanol requirement. Methanol is used by the Blue Plains Advanced Wastewater Treatment Plant as part of the process to reduce effluent nitrogen levels to meet EPA requirements. DC Water has two suppliers of methanol to mitigate the risk that one supplier is unable to meet supply demands for whatever reason, especially when emergency supplies are needed.

Contract Overview	
Contractor	Colonial Chemical Solutions, Inc.
Award Date	July 22, 2016
Original Contract Period	August 7, 2016 – August 6, 2017
Contract Award	\$5,363,280
Type of Contract	Fixed Price Requirement Contract
COR/COTR	Program Manager Operations Support

There have been two contract modifications during the life of this contract. The first modification was for additional funding of \$490,000 in the base year. The second modification was to exercise option year 1. The cost contractual amount for option year 1 totals \$7,052,000.

Based on the internal audit procedures performed, we did not identify any high risk observations. Please refer to Contract Monitoring and Compliance Internal Audit Report for one low risk reported observation.

Hotline Update

At the April 2018, Audit Committee meeting, there were six (6) cases open. Below is activity since the meeting:

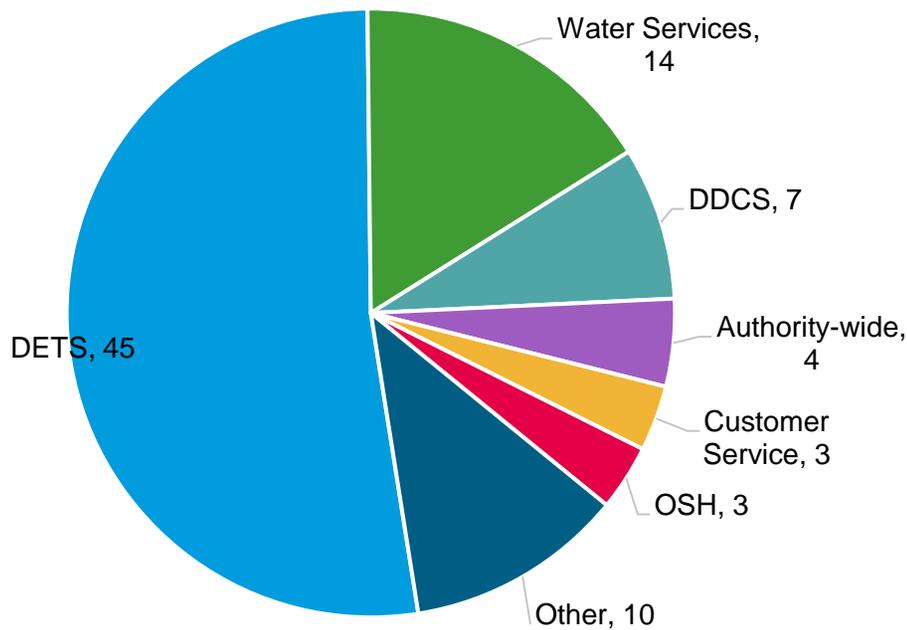
Hotline Calls as of 07/12/2018	
Calls Received	2
Fraud Claims – 1	
Other – 1	
Cases Closed	2
Cases Currently Open	6

* Note: Five (5) of the cases currently open relate to a similar, ongoing concern that is being addressed.

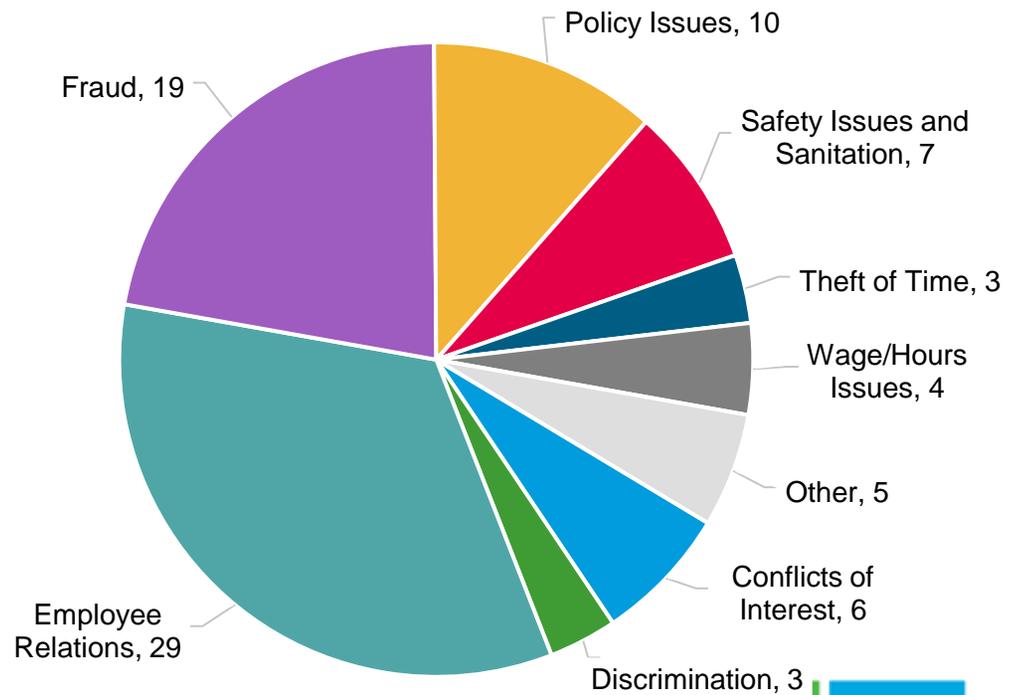
Hotline Call Analysis

We conducted an analysis of the 86 hotline calls that have been received from FY 2016 – FY 2018, year-to-date, to determine if there are any trends, evaluate the quantity of calls (allegations) that were substantiated, and other matrices. The following tables represent the breakdown of calls by Department and case type.

Calls by Department

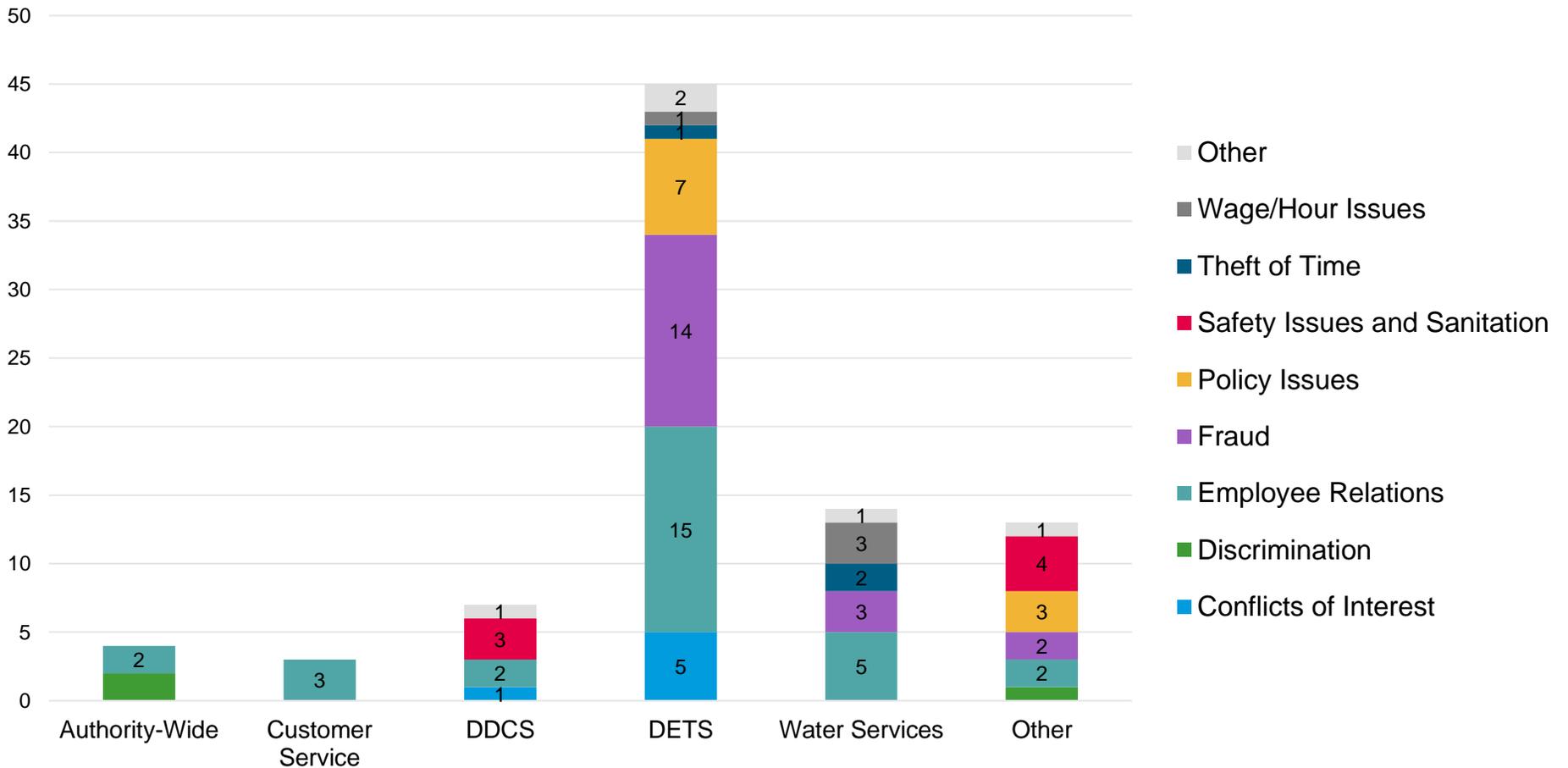


Calls by Case Type



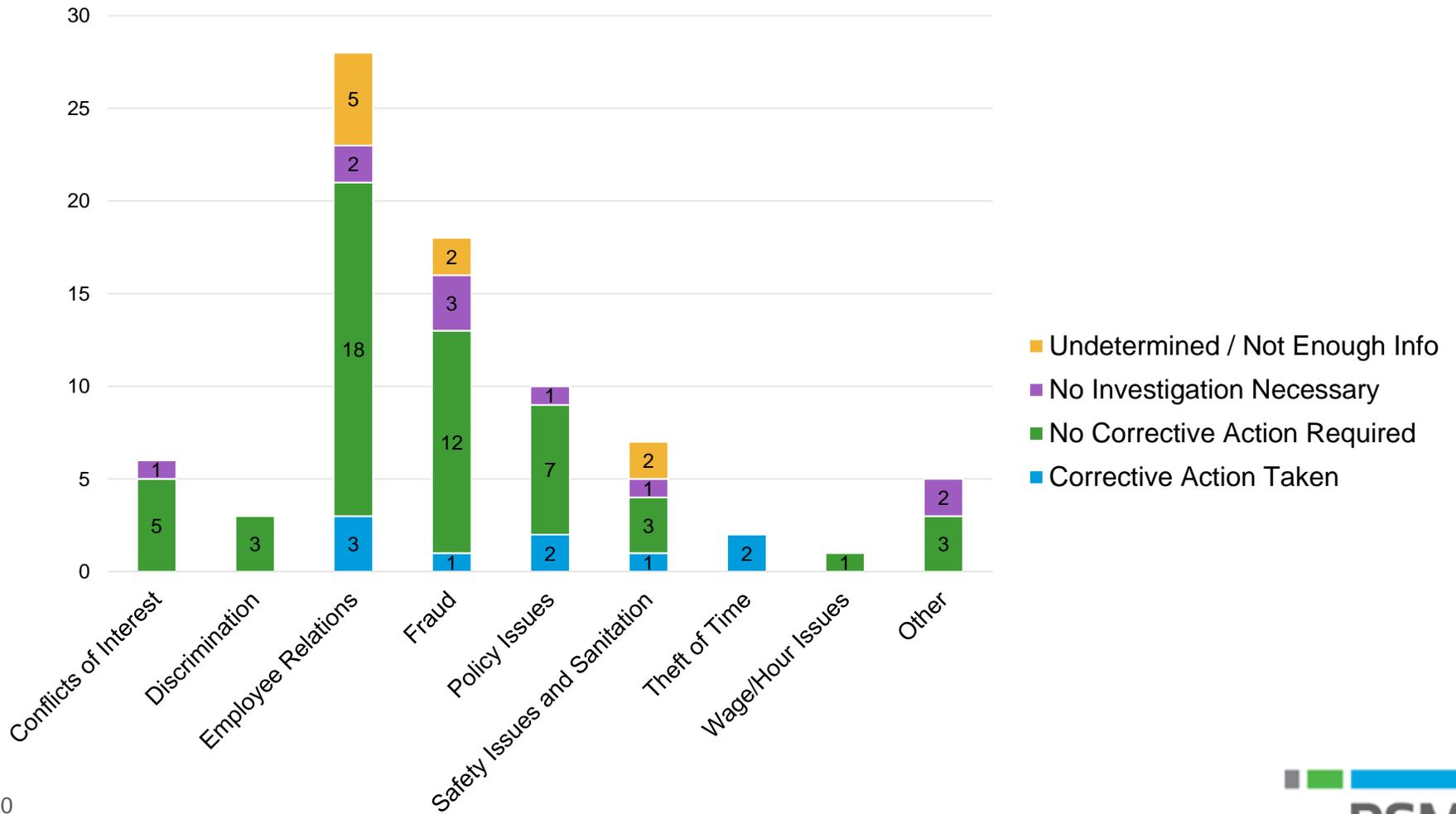
Hotline Call Analysis (continued)

Calls by Type and Department



Hotline Call Analysis (continued)

Calls by Type and Outcome

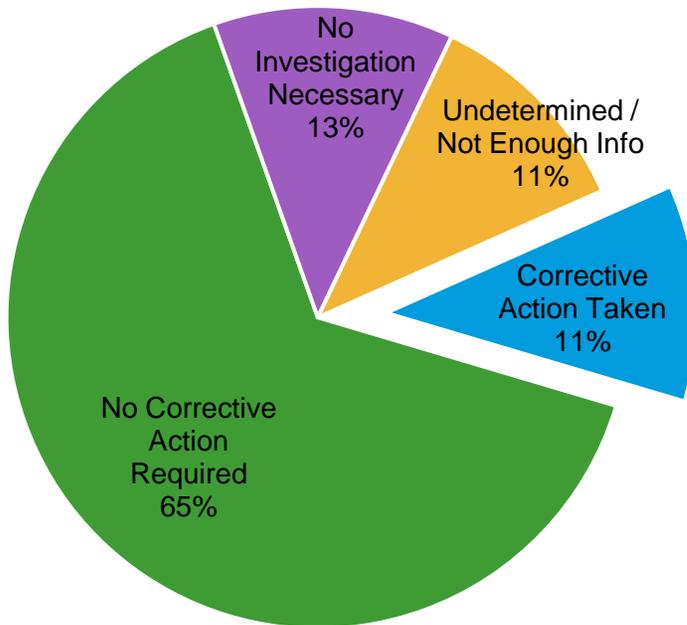


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Hotline Call Analysis (continued)

The following tables represent the breakdown of hotline calls that were substantiated and required corrective action. Of the 80 cases closed, 11% or 9 calls resulted in corrective action.

Calls by Outcome Calls



Case Type	# of Calls
Employee Relations	3
Fraud	1
Policy Issues	2
Safety Issues and Sanitation	1
Theft of Time	2
Total	9

Department	# of Calls
DDCS	2
DETS	4
Maintenance Services	1
OSH	1
Water Services	1
Total	9

QUESTIONS AND ANSWERS?

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Internal Audit Report – Contract Monitoring & Compliance Audit

July 2018



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Contract Monitoring & Compliance Audit
Internal Audit Report
Issued: July 2018



TRANSMITTAL LETTER

July 2018

The Audit Committee of DC Water
 5000 Overlook Avenue, SW
 Washington, DC 20032

Pursuant to the approved 2018 internal audit plan for the District of Columbia Water and Sewer Authority (“DC Water” or the “Authority”), we hereby present our assessment of Contract Monitoring & Compliance. We will be presenting this report to the Audit Committee of DC Water at the next scheduled meeting on July 26, 2018. Our report is organized in the following sections:

Executive Summary	This provides a summary of the observations and opportunities related to our internal audit of the contract monitoring and compliance process.
Background	This provides an overview of three contracts selected for testing during the current cycle.
Objectives and Approach	The internal audit objectives and focus are expanded upon in this section, as well as a review of the various phases of our approach.
Contract Background and Detailed Observations	For each contract selected, we have provided an overview of the contract, including general statistics and financial information, as well as the observations noted during our work. Recommended actions and managements actions plans are also included.

We would like to thank the staff and all those involved in assisting us in connection with this review.

Respectfully Submitted,

DC Water Internal Audit



EXECUTIVE SUMMARY

Background

Internal Audit selected a sample of three contracts or service agreements from various departments of operations to test for compliance with applicable terms and conditions

Contract # 15-PR-DET-03: Department of Engineering and Technical Services, Short Term Flow and Rainfall Monitoring Services

RJN Group, Inc. (RJN Group) is an engineering firm that provides short-term flow and rainfall monitoring services throughout Washington, D.C. for DC Water. This includes furnishing, installing, calibrating, operating, maintaining, collecting, and reporting data from flow monitors and rain gauges in various portions of DC Water’s Wastewater Collection System. The data collected from this work is used to calibrate a system-wide hydraulic model, perform infiltration and inflow analysis, determine baseline level of service/level of control, and assess the impact of new development and other changes to the collection system.

Contract # WAS-10-047-AA-JH: Procurement Services Department, Work Uniforms and Miscellaneous Work Clothing

Alpine Trading Company, Inc. (Alpine) is a manufacturer and distributor of uniforms, related equipment, and accessories who provided work uniforms and miscellaneous work clothing to employees at DC Water. Per Union Agreements, employees were provided a certain amount of uniforms each year. This contract expired on January 31, 2018.

Contract # 16-PR-DWT-41A: Department of Wastewater Treatment, Supply and Delivery of Methanol

Colonial Chemical Solutions, Inc. (Colonial) is an independent chemical distributor who supplies 75% of all methanol delivered to DC Water’s Blue Plains Advanced Wastewater Treatment Plan. Methanol is utilized in the wastewater treatment process for assisting in meeting the plant’s total nitrogen limits. Colonial is responsible for delivering the methanol via tank truck, and offloading the chemical into DC Water’s storage tanks.

Objective and Scope

Our procedures were performed in accordance with the internal audit scope and approach set forth in our audit notification letter, dated April 12, 2017, and were limited to those procedures described therein.

Our scope included the following:

- Determine contractor compliance with specific contract terms and provisions, as applicable;
- Identify the monitoring controls and evaluation process in place for these contracts, including follow-up of remediation of underperformance;
- Review invoice and change order approval processes, and
- Identify process improvement opportunities and recommend internal control enhancements to improve the contractor management process.

Fieldwork was performed March 2018 through May 2018.

Overall Summary

The observations identified during our assessment are summarized on the next page. We have assigned relative risk or value factors to each observation. Ratings are not assigned to opportunities as these items represent best practices and/or recommended initiatives. Risk ratings are the evaluation of the severity of the concern and the potential impact on the operations of each item. Only observations will require management action plans with estimated completion dates that will be included in the routine follow up of internal audit observations.

Overall Rating (See Appendix A for definitions)

	Number of Observations by Risk Rating		
	High	Moderate	Low
Total Observations	0	1	2

We would like to thank all DC Water team members who assisted us throughout this review.



EXECUTIVE SUMMARY (CONTINUED)

Ratings and Conclusions

The following is a summary of all observations noted in the areas reviewed. Definitions of the rating scales are included in the Appendices.

Alpine Trading Company, Inc. – Procurement Services Department	
Observations	Rating
<p>1. INVOICING AND PAYMENTS</p> <p>1. During testing, it was identified that the COTR is not involved in the approval process for invoices and payments. Instead, review and approval of invoices is delegated to Departmental Uniform Liaison Officers (ULOs). ULOs are in charge of employee uniform requests within different departments, as well as reviewing and approving invoices. Lack of segregation of duties for creating purchase requisitions and approving invoices may lead to unauthorized transactions. Without proper review and approval of invoices by the COTR, DC Water runs the risk of spending more than what is allocated to the budget for this contract. Further, review and approval of invoices should identify missing documentation, as described in #2 below.</p> <p>2. For three of sixteen invoices selected for sampling, itemized invoices related to employee uniform purchases were missing or incomplete. Two of the three invoices were for a blanket purchase relating to multiple employees within a single Department.</p> <p>Additionally, for thirteen of sixteen samples (not including two of the samples with missing/incomplete itemized invoices), Internal Audit noted that items listed invoices were not included in the most up-to-date price schedule provided by the Vendor. In some instances, the price of an item on the invoice did not match up with the price listed on the price schedule.</p> <p>3. For one of sixteen invoices selected for sampling, Internal Audit identified that the invoice was only partially paid within 30 days. The rest was paid over a month later, which does not meet the requirements outline in the Contract between Alpine and DC Water.</p>	Moderate
<p>2. UNIFORM ISSUANCE VOUCHERS</p> <p>In order for employees to request uniforms and other work clothing, they must fill out a Uniform Issuance Voucher, detailing every item of clothing they are requesting to purchase, as well as the amount of each item, and have the form signed and approved by their ULO. For five of sixteen samples tested, Uniform Issuance Vouchers were missing. Without the Uniform Issuance Vouchers, ULOs cannot adequately review invoices, as they are not able to verify that all purchases were valid. Additionally, in five of sixteen samples tested, there was no evidence of approval by the ULO on Uniform Issuance Vouchers. Lack of approval for uniform purchases may lead to unauthorized purchases.</p>	Low



EXECUTIVE SUMMARY (CONTINUED)

Ratings and Conclusions (continued)

Colonial Chemical Solutions, Inc. – Department of Wastewater Treatment	
Observations	Rating
<p>1. INVOICE SUPPORTING DOCUMENTATION</p> <p>Invoice amounts are based on the weight of methanol delivered. DC Water has its own scaling system that determines how much methanol is delivered, which is used to calculate the invoice amount. DC Water pays Colonial twice a month and payment is determined by the weight of methanol delivered; the price of methanol for the month, based on the Global Price Index; and the cost of transportation. Instead of receiving an invoice from Colonial, DC Water calculates the total costs and sends Colonial payment each invoice cycle.</p> <p>We identified that the Accounts Payable Department does not maintain supporting details related to Colonial's deliveries. A spreadsheet is uploaded to DC Water's Financial Accounting system, showing how much should be paid to the vendor, and this what Accounts Payable uses to make payments. The supporting documentation for each delivery is maintained by the Department of Wastewater Treatment, and we did not identify any instances where the supporting documentation related to payments could not be provided. Since Lawson is the Authority's system of financial record, adequate payment support should be included within Accounts Payable, as opposed to maintained by each department.</p>	Low



BACKGROUND, OBJECTIVES, AND APPROACH

Background

Overview

Internal Audit selected a sample of three goods and services contracts from various departments of operations to test for contract monitoring and compliance with applicable terms and conditions. Contracts with the Department of Engineering and Technical Services, the Procurement Services Department and the Department of Wastewater Treatment were selected for this internal audit. The Authority enters into many operating contracts each year, as illustrated by the contractual services operating expenditures and budgets in the following table:

Contractual Services Operating Expenditures ¹	
FY 2015 Actual	\$66,241,000
FY 2016 Actual	\$74,086,000
FY 2017 Actual	\$72,611,000
FY 2018 Approved	\$79,354,000
FY 2019 Approved	\$81,679,000

¹Source: DC Water Approved FY 2019 Operating Budget;
 FY 2017 Consolidated Annual Financial Report

The designated Contracting Officer Representative (COR) and/or Contracting Officer's Technical Representative (COTR) are responsible for ensuring goods and services contract compliance at DC Water and Sewer Authority ("DC Water" or the "Authority"). The COR shall be responsible for all administration of the contract. The COTR is the technical expert for the contract and acts as a liaison between the Contractor and the Contracting Officer. COTRs are trained by the Department of Procurement and on an annual basis and required to take a refresher training that is available on DC Water's Learning and Training system, Cornerstone.

Management Accomplishments

During FY 2018, the Department of Procurement implemented a vendor performance management system through Zycus, a global provider of complete Source-to-Pay suite of procurement performance solutions. This system allows COTRs to score vendor performance based on various key performance indicator (KPI) categories, including but not limited to the business relationship, procurement, contracting, safety, and invoicing. The scorecard is modified base on the type of contract, so there are specific KPIs for goods contracts, services contracts and IT contracts. Beginning in May 2018, COTRs are reminded via email on a quarterly basis that they need to complete a scorecard for their vendors. If the vendor is rated as "poor / unacceptable" for any of the KPIs, the COTR will need to include an explanation and the Sourcing Specialist will coordinate with the vendor and the COTR to determine if the vendor needs to be placed on a performance improvement plan. The Department of Procurement will also complete a scorecard to evaluate procurement, contracting, invoicing and the business relationship.

BACKGROUND, OBJECTIVES, AND APPROACH (CONTINUED)

Objectives and Approach

Objectives

The objective of the Contract Monitoring & Compliance Audit was to obtain an understanding of how goods and services contracts are managed and assess whether the system of internal controls is adequate and appropriate, at the department level and authority-wide, for promoting and encouraging the achievement of management's objectives in the categories of compliance. The audit scope was based on the following objectives:

- Determine Contractor compliance with specific contract terms and provisions, as applicable;
- Identify the monitoring controls and evaluation process in place for these contracts, including follow-up of remediation of underperformance;
- Review invoice and change order approval process; and
- Identify process improvement opportunities and recommend internal control enhancements to improve the overall Contractor management process.

Approach

Our audit approach consisted of the following phases:

Understanding of the Process

The purpose of this phase was to gain an understanding of DC Water's contract monitoring and compliance process for the selected goods and services contracts. We submitted requests to the CORs and/or COTRs to gain a better understanding of the contract terms and determine how the contract is monitored. Internal Audit conducted walkthroughs with the CORs and COTRs of the contracts selected, the Contractor's Project Manager, and other employees within the Department, as needed.

Detailed Testing

The purpose of this phase was to test compliance and internal controls based on our understanding of the contract terms and conditions. This phase included the execution of applicable tests of compliance with DC Water contracts. The time period covered by testing was October 1, 2016 through March 31, 2018.

For all contracts selected, we conducted the following testing:

- Performed a review of the invoice submission, approval and payment process to verify:
 - Invoices are submitted on a monthly basis and reflect the Contract # and PO #.
 - Invoices define the period of service provided and describe the services provided.
 - Invoices went through an approval process before payment was made
 - Invoices were paid by DC Water within 30 days.
- Reviewed the Contractor's Safety Plan, if applicable, to ensure it met all contractual requirements and was properly approved.
- Verified that DC Water maintained a current Certificate of Insurance for the Contractor, if applicable.
- Reviewed the reporting processes to verify that contractors are submitting required documentation completely and timely, per contractual requirements.



BACKGROUND, OBJECTIVES, AND APPROACH (CONTINUED)

Approach (continued)

We also conducted testing of the following contracts to verify that the Contractor was meeting specific contractual requirements:

Contract # 15-PR-DET-03 (RJN Group): Department of Engineering and Technical Services, Short Term Flow and Rainfall Monitoring Services

- Performed a review of RJN Group's client portal to verify that digital records, calibration logs, and other data collected by RJN Group for short term flow and rainfall monitoring purposes are being uploaded consistently and timely to the server.
- Reviewed contract modifications executed throughout the testing period.

Contract # WAS-10-047-AA-JH (Alpine Trading Company): Procurement Services Department, Work Uniforms and Miscellaneous Work Clothing

- Reviewed the Union Agreements to ensure that contractual requirements meet the needs outlined in the DC Water's agreements with the Labor Unions.
- Reviewed the process for ordering uniforms and verified that a Uniform Issuance Voucher was submitted and approved by a Uniform Liaison Officer (ULO) for each individual receiving uniforms.
- Compared the process of ordering and receiving uniforms under the Alpine Trading Company contract to the new process under the contract with Cintas.

Contract # 16-PR-DWT-41A (Colonial Chemical Solutions): Department of Wastewater Treatment, Supply and Delivery of Methanol

- Reviewed DC Water's Standard Operating Procedures (SOPs) for delivering chemicals and unloading methanol, and verified that DC Water monitors Colonial's compliance with the SOPs.
- Reviewed list of truck drivers who deliver methanol to DC Water's facilities to verify that DC Water maintains records showing qualifications and that required training is given to the drivers.

Reporting

At the conclusion of this audit, we summarized our observations related to contract compliance at DC Water. We have reviewed the results of our testing with management.



CONTRACT BACKGROUND AND DETAILED OBSERVATIONS

RJN Group, Inc.

Department of Engineering and Technical Services



CONTRACT BACKGROUND AND DETAILED OBSERVATIONS (CONTINUED)

Contract Background

Contract # 15-PR-DET-03

RJN Group, Inc. was awarded the contract to perform short term flow and rainfall monitoring services throughout the District of Columbia on behalf of DC Water. In 2015, DC Water identified a need for short term flow and rainfall monitoring services. DC Water selected RJN Group for these services due to their national recognition in this field. Originally, the scope of work included 161 flow monitors to be furnished, installed, calibrated and documented. Due to budget restraints in 2017, this number decreased to around 20 flow monitors.

Contract Overview	
Contractor	RJN Group, Inc.
Award Date	April 16, 2015
Original Contract Period	April 13, 2015 – July 12, 2016
Contract Award	\$3,143,511.00
Type of Contract	Lump sum contract with unit pricing, three (3) one (1) month option periods
COR/COTR	Engineer III, CS Modeling

There have been four contract modifications during the life of this contract. The first modification occurred on October 6, 2015, which included adding flow monitors in sewer pipes. The second contract modification occurred on July 13, 2016, which added to the scope of work, as well as to extend the period of performance for an extra year. The third and fourth contract modifications occurred on August 1, 2017 and January 1, 2018, respectively, and were extensions to the period of performance, as there was remaining budget from prior years. The contract expired on May 31, 2018.

Based on our review, there were no reportable observations.



CONTRACT BACKGROUND AND DETAILED OBSERVATIONS (CONTINUED)

Alpine Trading Company, Inc.

Procurement Services Department, Work Uniforms and Miscellaneous Work Clothing



CONTRACT BACKGROUND AND DETAILED OBSERVATIONS (CONTINUED)

Contract Background (Continued)

Contract # WAS-10-047-AA-JH

Alpine Trading Company, Inc. was the sole uniform and miscellaneous work clothing provider at DC Water since November 2010. DC Water relied on Alpine to provide uniform and work clothing to all departments until the agreement expired on January 31, 2018. Under the contractual agreement, and outlined in Labor Agreements, Alpine was to provide a certain number of shirts, pants, jackets, hats, etc. to employees in various departments each year. Employees submitted uniform requests to their department’s Uniform Liaison Officers, who were in charge of ordering uniforms from Alpine. Alpine provided an employee to be on-site at DC Water’s Blue Plains facilities in order to take measurements for alterations and to distribute uniforms.

In 2018, DC Water elected to open up the bidding process for a new uniform provider. Alpine submitted a bid, but ultimately DC Water selected a new vendor, Cintas Corporation (Cintas). The move to Cintas is expected to provide DC Water a significant savings due to renting uniforms, rather than purchasing new uniforms each year.

Contract Overview	
Contractor	Alpine Trading Company
Award Date	November 12, 2010
Original Contract Period	November 12, 2011 – November 11, 2011
Contract Award	\$575,514.10
Type of Contract	Fixed Unit Price Requirements Contract
COR/COTR	Supervisor of Purchasing Administration

There have been fourteen contract modifications during the life of the agreement. All of the modifications are from contract extensions or exercising an option year, with the exception of one modification to add additional funding of \$100,000 in June 2017.

DC Water is no longer in a contractual agreement with Alpine. Over the life of the agreement, the total contractual amount paid has been \$3,434,619.10.



CONTRACT BACKGROUND AND DETAILED OBSERVATIONS (CONTINUED)

Detailed Observations

Alpine Trading Company, Inc. – Procurement Services Department			
1.	<u>Invoices and Payments</u>	<u>Recommendation</u>	<u>Management’s Action Plan</u>
	Observation Rating: Moderate		
	<p>1. During testing, it was identified that the COTR is not involved in the approval process for invoices and payments. Instead, review and approval of invoices is delegated to Departmental Uniform Liaison Officers (ULO’s). ULOs are in charge of employee uniform requests within different departments, as well as reviewing and approving invoices. Lack of segregation of duties for creating purchase requisitions and approving invoices may lead to unauthorized transactions. Without proper review and approval of invoices by the COTR, DC Water runs the risk of spending more than what is allocated to the budget for this contract.</p> <p>2. For three of sixteen invoices selected for sampling, itemized invoices related to employee uniform purchases were missing or incomplete. Two of the three invoices were for a blanket purchase relating to multiple employees within a single Department. A summary of the invoice was included, showing all employees along with their totals. If itemized invoices are not received and retained, proper review of invoices for completeness and accuracy can not occur, which may lead to overpayment.</p> <p>Additionally, for thirteen of sixteen samples (not including two of the samples with missing/incomplete itemized invoices), Internal Audit noted that items listed invoices were not included in the most up-to-date price schedule provided by the Vendor. In some instances, the price of an item on the invoice did not match up with the price listed on the price schedule. It was also noted that the most up-to-date price schedule is from 2014, which may be outdated due to new items being available for purchase by the Vendor.</p>	<p>1. DC Water should consider if a different Department, outside of the Procurement Department, should manage the new contract with Cintas. The invoice approval process is currently decentralized. Due to the decentralized nature of the process, Procurement does not have sufficient oversight of purchases relating to this invoice. With a more suitable department owning the contractual agreement with Cintas, the new COTR will be able to have a more effective role in reviewing and reconciling what has been ordered versus what has been invoiced.</p> <p>2. For each transaction, there should be an itemized invoice relating to each individual employee, detailing the price of each item purchased, the amount of items purchased (i.e. 5 short sleeve t-shirts), and the name of the employee. If invoices are received without itemized breakdowns for each item purchased, the ULO should notify the COTR.</p>	<p>The Procurement Department will identify a DC Water department/ COTR that is best suited to manage the contract operations. The selection will be based upon safety requirements, familiarity with personal protective gear, and similar contracts under management. The Purchasing Supervisor (current COTR) will turn over all process and procedures related to contract operations; additionally, the Purchasing Supervisor will schedule and host a management turnover meeting with the vendor (Cintas) and the new COTR.</p> <p>Procurement will ensure that Cintas continues to submit weekly detailed line item invoices. The COTR will be responsible for reviewing the contract items and pricing. Under the current contract, pricing will remain unchanged for 3 years.</p>



CONTRACT BACKGROUND AND DETAILED OBSERVATIONS (CONTINUED)

Detailed Observations

Alpine Trading Company, Inc. – Procurement Services Department			
1.	<u>Invoices and Payments (continued)</u>	<u>Recommendation</u>	<u>Management’s Action Plan</u>
	Observation Rating: Moderate		
	<p>By having an outdated price schedule, proper review of invoices cannot be conducted, as the reviewer may not know the cost of each item.</p> <p>3. For one of sixteen invoices selected for sampling, Internal Audit identified that the invoice was only partially paid within 30 days. The rest was paid over a month later, which does not meet the requirements outline in the Contract between Alpine and DC Water.</p>	<p>The COTR should reach out to the Vendor to receive an itemized invoice in order to receive full details to what DC Water is being charged. Payment of invoices should be halted until adequate review of itemized invoices occur.</p> <p>The COTR should reach out to the Vendor to receive the most up-to-date price schedule. The price schedule should be reviewed and approved by the COTR, to ensure that the items that are available for purchase, as well as the price, are agreeable.</p> <p>3. Payment should be made in full within a month of receiving an invoice, as outline in the contract. If issues arise and an invoice is disputed, the COTR should retain all evidence of communication with the Vendor.</p>	<p>If additional items are added to the contract, procurement will update the pricing schedule and publish the new items and price to the COTR.</p> <p>Procurement will work with the COTR to insure invoice disputes are documented through the vendor evaluation and score-carding process.</p> <p>Responsible Party: Procurement and newly Selected COTR</p> <p>Target Date: October 1, 2018</p>



CONTRACT BACKGROUND AND DETAILED OBSERVATIONS (CONTINUED)

Detailed Observations (Continued)

Alpine Trading Company, Inc. – Procurement Services Department			
2.	<u>Uniform Issuance Vouchers</u>	<u>Recommendation</u>	<u>Management’s Action Plan</u>
	Observation Rating: Low		
	<p>In order for employees to request uniforms and other work clothing, they must fill out a Uniform Issuance Voucher, detailing every item of clothing they are requesting to purchase, as well as the amount of each item, and have the form signed and approved by their ULO. For five of sixteen samples tested, Uniform Issuance Vouchers were missing. Without the Uniform Issuance Vouchers, ULOs cannot adequately review invoices, as they are not able to verify that all purchases were valid. Additionally, in five of sixteen samples tested, there was no evidence of approval by the ULO on Uniform Issuance Vouchers. Lack of approval for uniform purchases may lead to unauthorized purchases.</p>	<p>Due to the new contract with Cintas, DC Water no longer uses Uniform Issuance Vouchers for purchases, as DC Water now rents most uniforms. For uniforms that need to be purchased instead of leased, the uniform issuance voucher should still be used as a way to reconcile what was ordered to what is invoiced. When an employee requests uniforms for purchase, the ULO should sign off on the Uniform Issuance Voucher to verify that the requisition is approved. The voucher should be provided to the COTR for review when invoices are received. In instances where a voucher that does not have evidence of approval, the COTR should contact the ULO and verify that the purchase was approved. All vouchers and communication with ULO’s surrounding purchases should be retained.</p>	<p>The department Uniform Liaison Officers (ULO) will be responsible for completing and signing a Uniform Issuance Voucher for an employee needing purchased items. The voucher, which is an ordering form, will be submitted to the COTR and used to reconcile against the invoice. In the absence of a full executed voucher, it will be the COTR’s responsibility to verify the legitimacy of the order with the ULO and document the communication.</p> <p>The COTR is investigating an automated ordering process. The process would be administered through a customer portal, managed by Cintas- replacing the paper voucher process.</p>



CONTRACT BACKGROUND AND DETAILED OBSERVATIONS (CONTINUED)

Detailed Observations (Continued)

Alpine Trading Company, Inc. – Procurement Services Department			
2.	<u>Uniform Issuance Vouchers (continued)</u>	<u>Recommendation</u>	<u>Management’s Action Plan</u>
	Observation Rating: Low		
		<p>Additionally, as each department has different labor agreement requirements for types of uniforms employees must have, the current COTR within the Procurement Department, is not suited to make decisions on what an employee should be allowed to order. As recommended above in issue 1, a more suitable COTR and Department should manage this contract to ensure employees are receiving the correct uniforms as required by DC Water's Labor Agreements.</p>	<p>Responsible Party: New COTR. Target Date: October 1, 2018</p>



CONTRACT BACKGROUND AND DETAILED OBSERVATIONS (CONTINUED)

Colonial Chemical Solutions, Inc.

Department of Wastewater Treatment, Supply and Delivery of Methanol



CONTRACT BACKGROUND AND DETAILED OBSERVATIONS (CONTINUED)

Contract Background

Contract # 16-PR-DWT-41A

Colonial Chemical Solutions, Inc. was awarded one of two contracts, providing 75% of DC Water’s methanol requirement to the Blue Plains Advanced Wastewater Treatment Facility. The second contract, 16-PR-DWT-41B, awarded to Mitsubishi International Corp., provides the remaining 25% of DC Water’s methanol requirement. Methanol is used by the Blue Plains Advanced Wastewater Treatment Plant as part of the process to reduce effluent nitrogen levels to meet Environmental Protection Agency requirements. DC Water has two suppliers of methanol to mitigate the risk that one supplier is unable to meet supply demands for whatever reason, especially when emergency supplies are needed.

Contract Overview	
Contractor	Colonial Chemical Solutions, Inc.
Award Date	July 22, 2016
Original Contract Period	August 7, 2016 – August 6, 2017
Contract Award	\$5,363,280
Type of Contract	Fixed Price Requirement Contract
COR/COTR	Program Manager Operations Support

There have been two contract modifications during the life of this contract. The first modification was for additional funding of \$490,000 in the base year. The second modification was to exercise option year 1. The cost contractual amount for option year 1 totals \$7,052,000.

Statistics and Financial Information

DC Water is currently exercising its contract modification for option year 1. This option year expires on August 6, 2018, at which point DC Water can exercise the second option year as part of the contractual agreement. The Colonial Chemical Solutions contract makes up approximately 9.44% of the Department of Wastewater Treatment’s total contractual services operating expenditures budget for FY 2018, as illustrated below.

Approved FY 2018 Department of Engineering and Technical Services Operating Expenditures Budget	
Colonial budget for current extension of period performance ²	\$7,052,000
Total operating expenditures budget - Department of Engineering and Technical Services ³	\$74,686,00
RJN Group budget % of total Department operating expenditures budget	9.44%
Total contractual services budget – Department of Engineering and Technical Services ³	\$9,619,000
RJN Group budget % of total Department contractual services budget	73.31%

² Source: Colonial Chemical Solutions Option Year 1 Price Schedule

³ Source: DC Water Approved FY 2018 Operating Budgets



CONTRACT BACKGROUND AND DETAILED OBSERVATIONS (CONTINUED)

Detailed Observations (Continued)

Colonial Chemical Solutions, Inc. – Department of Waste water Treatment			
1.	<u>Invoice Supporting Documentation</u>	<u>Recommendation</u>	<u>Management’s Action Plan</u>
	Observation Rating: Low		
	<p>Invoice amounts are based on the weight of methanol delivered. DC Water has its own scaling system that determines how much methanol is delivered, which is used to calculate the invoice amount. DC Water pays Colonial twice a month. Payment is determined by the weight of methanol delivered; the price of methanol for the month, based on the Global Price Index; and the cost of transportation. Instead of receiving an invoice from Colonial, DC Water calculates the total costs and sends Colonial payment each invoice cycle.</p> <p>We identified that the Accounts Payable Department does not maintain supporting details related to Colonial's deliveries. A spreadsheet is uploaded to DC Water's Financial Accounting system, showing how much should be paid to the vendor, and this what Accounts Payable uses to make payments. The supporting documentation for each delivery is maintained by the Department of Wastewater Treatment, and we did not identify any instances where the supporting documentation related to payments could not be provided. Since Lawson is the Authority’s system of financial record, adequate payment support should be included within Accounts Payable, as opposed to maintained by each department.</p>	<p>We recommend that Accounts Payable start maintaining supporting documentation related to Colonial's invoice process. The Department of Wastewater Treatment should provide the spreadsheet with payment amounts, but also the supporting documentation to back up the spreadsheet. Accounts Payable should upload this information to their ImageNow system to keep as record.</p>	<p>Management’s Action Plan was not received by the due date for provision to the Audit Committee. Response is expected be provided at the July 26, 2018, meeting.</p>



APPENDIX A – RATING DEFINITIONS

Observation Risk Rating Definitions	
Rating	Definition
Low	Observation presents a low risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of low importance to business success/achievement of goals.
Moderate	Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of moderate importance to business success/achievement of goals. Action should be in the near term.
High	Observation presents a high risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of high importance to business success/achievement of goals. Action should be taken immediately.



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**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY
BOARD OF DIRECTORS CONTRACTOR FACT SHEET**

ACTION REQUESTED

GOODS AND SERVICES CONTRACT EXTENSION

EXTERNAL AUDIT SERVICES

(Joint Use – Indirect Cost)

Approval of funding for additional services in the amount of \$80,000.00.

CONTRACTOR/SUB/VENDOR INFORMATION

PRIME: KPMG LLC 1801 K Street, NW, Suite 12000 Washington, DC 20006	SUBS: Bert Smith & Company 1090 Vermont Avenue, NW Washington, DC 20005 LSBE	PARTICIPATION: 10%
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DESCRIPTION AND PURPOSE

Original Contract Value:	\$1,063,379.00
Original Contract Dates:	06-15-2015—06-14-2018
No. of Option Years in Contract:	2
Modification 1 Value:	\$50,511.00
Modification 1 Dates:	06-15-2016—06-14-2017
Modification 2 Value:	\$60,000.00
Modification 2 Dates:	06-15-2017—06-14-2018
Option Year 1 Value:	\$363,304.00
Option Year 1 Dates:	06-15-2018—06-14-2019
This Modification Value:	\$80,000.00
This Modification Dates:	09-15-2018—06-14-2019

Purpose of the Contract:

Contract to provide external auditing services.

Scope of the Contract:

An annual audit performed by an independent accounting firm is required for DC Water to comply with Generally Accepted Accounting Principles. This request for \$80,000.00 will fund the additional services for Green Bond Attestation (\$50,000.00), Agreed upon Procedures (\$15,000.00) and consolidation of Blue Drop Financials (\$15,000.00). These additional services were subsequently added to the scope of services. The Board of Directors approved the three (3) year base award in the amount \$1,063,379.00 via Resolution #15-40.

Spending Previous Year:

Cumulative Contract Value:	06-15-2015 to 07-14-2019: \$1,537,194.00
Cumulative Contract Spending:	06-15-2015 to 05-31-2018: \$1,123,704.61

Contractor's Past Performance:

According to the COTR, the Contractor's quality of services; timeliness of responses; conformance to DC Water's policies, procedures and contract terms; and invoicing all meet expectations.

PROCUREMENT INFORMATION

Contract Type:	Hourly Rate	Award Based On:	Competitive Proposals
Commodity:	Good and Services	Contract Number:	15-PR-CFO-01
Contractor Market:	Open Market with Preference Points for LBE and LSBE Participation		

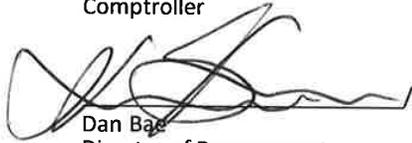
BUDGET INFORMATION

Funding:	Operating	Department:	Finance, Accounting and Budget
Service Area:	DC Water wide	Department Head:	John Madrid

ESTIMATED USER SHARE INFORMATION

User	Share %	Dollar Amount
District of Columbia	83.75%	\$67,000.00
Washington Suburban Sanitary Commission	12.09%	\$ 9,672.00
Fairfax County	2.69%	\$ 2,152.00
Loudoun County	1.30%	\$ 1,040.00
Other (PI)	0.17%	\$ 136.00
TOTAL ESTIMATED DOLLAR AMOUNT	100.00%	\$80,000.00

 6/28/18
 John Madrid Date
 Comptroller

 6/25/18
 Dan Bac Date
 Director of Procurement

 6/28/18
 Matthew T. Brown Date
 Chief Financial Officer

_____/_____
 David L. Gadis Date
 CEO and General Manager