



DISTRICT OF COLUMBIA | OFFICE OF THE INSPECTOR GENERAL

February 11, 2025

Glen Lee
Chief Financial Officer
Office of the Chief Financial Officer
1350 Pennsylvania Avenue NW, Suite 203
Washington, DC 20004

Brian J. Hanlon
Director
District of Columbia Department of Buildings
1100 4th Street SW
Washington, DC 20024

Subject: **Real Property Assessment Audit Engagement Letter | [OIG No. 25-1-04MA](#)**

Dear Chief Financial Officer Lee and Director Hanlon:

The Office of the Inspector General (OIG) is re-issuing our engagement letter for the audit of the *Real Property Assessment Process for Vacant and Blighted Properties* to reflect a change in our first audit objective. We modified the first objective by removing the word “residential” because vacant and blighted tax classes do not distinguish between residential and commercial properties. We will perform this audit in accordance with [generally accepted government auditing standards](#) and the [Standards for Internal Control in the Federal Government](#), issued by the US Government Accountability Office.

Our objectives are to evaluate the effectiveness of internal controls over the:
(1) Office of Tax and Revenue’s vacant and blighted real property assessment process; (2) Department of Building’s vacant and blighted building classification and registration processes; and (3) coordination between District agencies in assigning the appropriate property class for tax levying purposes.

This audit (project number **25-1-04MA**) is part of our [Fiscal Year 2025 Audit and Inspection Plan](#). If you have any questions or concerns, please contact me or Dr. Slemo Warigon at 202-792-5684.

Sincerely,

A handwritten signature in blue ink, appearing to read "DWL", is positioned above the name Daniel W. Lucas.

Daniel W. Lucas
Inspector General
DWL/SDW