

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



August 28, 2017

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

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

Dear Mayor Bowser and Chairman Mendelson:

This letter is to notify you of the upcoming Office of the Inspector General (OIG) Audit of District Agencies' Fund Reprogramming Practices. The objectives of the audit are to determine: (1) whether District agencies are reprogramming funds with the requisite approval and notification to the appropriate oversight authority; (2) whether District agencies' fund expenditures are being used for their intended purposes; and (3) the root cause of variances among budgeted amounts, planned amounts, and actual expenditures.

Our preliminary audit fieldwork will begin on or about September 5, 2017. We expect that during the course of this audit, the OIG will identify and request additional information from specific District agencies. Accordingly, we will require the support of these agencies to promptly respond to our requests for information. We will coordinate our work with both the Office of the City Administrator and the Office of the Chief Financial Officer to facilitate an efficient audit engagement.

This audit is included in the *Fiscal Year 2017 Audit and Inspection Plan* and will be conducted under project code OIG No. 17-1-20MA. Please reference this project code in correspondence involving this audit. If you have any questions related to this engagement, please contact Benjamin Huddle, Acting Assistant Inspector General for Audits, at (202) 727-2540.

Mayor Bowser and Chairman Mendelson
Audit of Agency Fund Reprogramming
OIG Project No. 17-1-20MA
August 28, 2017
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Thank you in advance for your attention to this matter and your continued support of this Office.

Sincerely,



Daniel W. Lucas
Inspector General
DWL/mo

cc: Mr. Rashad M. Young, City Administrator, District of Columbia
Mr. Jeffrey DeWitt, Chief Financial Officer, Office of the Chief Financial Officer
District of Columbia Agency Heads