

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



VIA EMAIL

April 18, 2023

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

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

Dear Mayor Bowser and Chairman Mendelson:

This letter informs you that the Office of the Inspector General (OIG) will begin the audit of the fiscal year (FY) 2023 Annual Comprehensive Financial Report (ACFR), which will be conducted under project code OIG No. 23-1-05MA. As you are aware, the Mayor is required to “[s]ubmit to the Council, by February 1st of each fiscal year, a complete financial statement and report for the preceding fiscal year, as audited by the [Office of the] Inspector General of the District of Columbia”¹

To audit the complete financial statements and report on the activities of the District government for each fiscal year,² the OIG is required to contract with an independent auditor who is not an OIG officer or employee.³ FY 2023 represents the fourth year the OIG has contracted with McConnell & Jones, LLP (MJ). MJ will conduct this audit in accordance with generally accepted U.S. standards, such as those and applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

¹ D.C. Code § 1-204.48(a)(4).

² *Id.* § (a)(3)(H).

³ D.C. Code § 1-301.115a(a)(4) (2023)

MJ is contractually required to review work papers of third-party CPA firms who audit financial statements of component units, organization units, funds, and programs.⁴ I am asking District agency leaders (copied on this letter) of entities audited by third-party auditors to ensure they are engaged no later than August 11, 2023, that they express opinions on the entities' financial statements no later than December 14, 2023.

I am also requesting that, no later than June 15, 2023, District agency leaders copied herein provide this office with a list of any new accounting standards that the entities have implemented or plan to implement in FY 23. Additionally, any significant events that may affect the scheduled delivery of the ACFR must be promptly communicated to the OIG.

During the audit, the OIG will host periodic meetings to monitor and oversee the audit process and facilitate communication among MJ, the Executive Office of the Mayor, D.C. Council, Office of the Chief Financial Officer, other District management officials, and independent agencies.

Robert Binelli, Contract Administrator, will reach out to District agencies to arrange the kick-off meeting to introduce MJ, discuss the audit process, and answer questions. I request that all District agency leaders receiving this letter provide a point of contact to Wanda Scales at wanda.scales@dc.gov by May 1, 2023.

If you have questions in the interim, please contact me or Fekede Gindaba, Assistant Inspector General for Audits, at 202-727-2540.

Sincerely,


Daniel Lucas (Apr 18, 2023 07:48 EDT)

Daniel W. Lucas
Inspector General

DWL/wms

cc:

Mr. Kevin Donahue, City Administrator, District of Columbia
The Honorable Anita Bonds, Chairperson, Committee on Executive Administration and Labor
Mr. Glen Lee, Chief Financial Officer, Office of the Chief Financial Officer
The Honorable Kathy Patterson, D.C. Auditor, Office of the D.C. Auditor
Mr. Wayne McConnell, Managing Partner, McConnell & Jones, LLP
Mr. Keith A. Anderson, Interim Deputy Mayor for Planning and Economic Development, Office of the Deputy Mayor for Planning and Economic Development

⁴ Namely, District of Columbia Housing Finance Agency, D.C. Tobacco Settlement Financing Corporation, D.C. Retirement Board, D.C. Green Finance Authority, 401(a) Defined Contribution Plan, 457 Deferred Compensation Plan, and Section 529 College Savings Plan.

Ms. Lindsey Appiah, Deputy Mayor for Public Safety and Justice, Office of the Deputy Mayor for Public Safety and Justice
Ms. Lucinda Babers, Deputy Mayor for Operations and Infrastructure, Office of the Deputy Mayor for Operations and Infrastructure
Mr. Paul Kihn, Deputy Mayor for Education, Office of the Deputy Mayor for Education
Mr. Wayne Turnage, MPH, Deputy Mayor for Health and Human Services, Office of the Deputy Mayor for Health and Human Services/Director, Department of Health Care Finance
The Honorable Brian L. Schwalb, Attorney General for the District of Columbia, Office of the Attorney General
Mr. Jed Ross, Director and Chief Risk Officer, District of Columbia Office of Risk Management
Ms. Jenny Kessler, Associate Director, Mayor's Office of Policy and Innovation
Ms. Karima M. Woods, Commissioner, Department of Insurance, Securities and Banking
Mr. Robert L. Matthews, Director, Child and Family Services Agency
Mr. Marc D. Loud, Chief Administrative Judge, Contract Appeals Board
Mr. E. Lindsey Maxwell II, Esq., Interim Director, D.C. Department of Human Resources
Ms. Laura Green Zeilinger, Director, D.C. Department of Human Services
Ms. Diane C. Lewis, M.P.A., Chair, Executive Board, D.C. Health Benefit Exchange Authority
Ms. Mila Kofman, Executive Director, D.C. Health Benefit Exchange Authority
Mr. Frank Suarez, Executive Director, Office of Lottery and Gaming (OLG)/D.C. Lottery and Charitable Games Control Board
Ms. Charon P.W. Hines, Acting Director, Department of Aging and Community Living
Dr. Barbara J. Bazron, Director, Department of Behavioral Health
Mr. Ernest Chrappah, Acting Director, Department of Buildings
Ms. Shirley Kwan-Hui, Interim, Department of Licensing and Consumer Protection
Mr. Thomas N. Faust, Director, Department of Corrections
Dr. Unique N. Morris-Hughes, Director, Department of Employment Services
Mr. Anthony Crispino, Interim Director, Department of Forensic Services
Mr. Delano Hunter, Acting Director, Department of General Services
Dr. Sharon Lewis, DHA, RN-BC, CPM, Interim Director, Department of Health
Mr. Drew Hubbard, Interim Director, Department of Housing and Community Development
Mr. Gabriel Robinson, Director, Department of Motor Vehicles
Ms. Melinda Bolling, Acting Director, Department of For-Hire Vehicles
Mr. Delano Hunter, Director, Department of Parks and Recreation
Ms. Thennie Freeman, Interim Director, Department of Public Works
Ms. Kristi C. Whitfield, Director, Department of Small and Local Business Development
Mr. Richard Jackson, Interim Director, Department of the Energy and the Environment
Mr. Clarence "Trey" Stanback, Interim Director, Department of Youth Rehabilitation Services
Mr. Andrew Reese, Director, Department on Disability Services
Mr. Everett Lott, Director, District Department of Transportation
Ms. Brenda Donald, Executive Director, District of Columbia Housing Authority
Mr. Raymond Skinner, Chair, Stabilization And Reform Board of Commissioners, District of Columbia Housing Authority
Ms. Angie M. Gates, President and Chief Executive Officer, Washington Convention and Sports Authority
Mr. Max Brown, Chairman, Board of Directors, Washington Convention and Sports Authority

Mr. Shanel Anthony, Vice Chair, Board of Trustees, D.C. Public Library
Mr. Richard Reyes-Gavilan, Executive Director, D.C. Public Library
Mr. Kenny Owens, Executive Director, D.C. State Athletic Association
Ms. Jennifer Reed, Director, Office of Budget and Performance Management
Ms. Lindsey Parker - Assistant City Administrator for Internal Services
Ms. Ahnna Smith, Executive Director, D.C. Workforce investment Council
Mr. Antwanye Ford, Chairman, D.C. Workforce investment Council
Ms. Jennifer L. Porter, Director of the Office of Victim Services and Justice Grants
Ms. Linda Harlee Harper, Director of the Office of Neighborhood Safety and Engagement
Major General Sherrie L. Mccandless, D.C. National Guard
Dr. Lewis D. Ferebee, Chancellor, District of Columbia Public Schools
Mr. John A. Donnelly, Sr., Fire and EMS Chief, Fire and Emergency Medical Services
Department
Dr. Christopher Rodriguez, Director, Homeland Security and Emergency Management Agency
Mr. Ronan Gulstone, Director, Office of Policy and Legislative Affairs
Mr. Robert J. Contee III, Chief of Police, Metropolitan Police Department
Ms. Angell Jacobs, Chair, Board of Directors, Not-For-Profit Hospital Corporation/ United
Medical Center
Dr. Jacqueline Payne-Borden, Chief Executive Officer, Not-For-Profit Hospital Corporation/
United Medical Center
Ms. LaToya Foster, Director, Office of Cable Television, Film, Music and Entertainment
Ms. Nancy Hapeman, Interim Chief Procurement Officer, Office of Contracting and
Procurement
Mr. Mathew McCollough, Director, Office of Disability Rights
Mr. Eugene D. Kinlow, Director, Office of Federal and Regional Affairs
Ms. Hnin Khaing, Interim Director, D.C. Office of Human Rights
Mr. E. Lindsey Maxwell II, Esq., Director, Office of Labor Relations and Collective Bargaining
Ms. Anita Cozart, Interim Director, Office of Planning
Dr. Ronald Mason, Jr., President, University of the District of Columbia
Mr. Christopher D. Bell, Chair, Board of Trustees, University of the District of Columbia
Dr. Francisco J. Diaz, FACP, Chief Medical Examiner, Office of the Chief Medical Examiner
Mr. Michael Rupert, Interim Chief Technology Officer, Office of the Chief Technology Officer
Ms. Kimberly A. Bassett, Secretary of State of the District of Columbia, Office of the Secretary
Ms. Beverly L. Perry, Senior Advisor, Office of the Senior Advisor
Dr. Christina Grant, State Superintendent, Office of the State Superintendent of Education
Ms. Bernice Butler, Executive Director, State Board of Education
Ms. Heather McGaffin, Director, Office of Unified Communications
Ms. Jackie Reyes-Yanes, Director, Mayor's Office of Community Affairs
Mr. Christopher E. Donald, Executive Director and CEO, District of Columbia Housing Finance
Agency
Mr. Stephen M. Green, Vice Chairman, District of Columbia Housing Finance Agency
Ms. Carmen Pigler, Deputy Chief Financial Officer/D.C. Treasurer, Co-Chair, D.C. Tobacco
Settlement Financing Corporation, D.C. 529 College Savings Program Trust, 401(a) Defined
Contribution Plan, 457(b) Deferred Compensation Plan

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Ms. Betsy Cavendish, EOM General Counsel/Co-Chair, D.C. Tobacco Settlement Financing Corporation

Mr. Gianpiero “JP” Balestrieri, Executive Director, D.C. Retirement Board

Mr. Joseph Bress, Chair, D.C. Retirement Board

Ms. Jean Nelson-Houpert, Interim-CEO and Chief Financial Officer, D.C. Green Finance Authority

Ms. Brandi Colander, Chair, Board of Directors, D.C. Green Finance Authority