



DISTRICT OF COLUMBIA | OFFICE OF THE INSPECTOR GENERAL

February 12, 2024

Mr. Glen Lee
Chief Financial Officer
Office of the Chief Financial Officer
1350 Pennsylvania AVE NW STE 203
Washington, DC 20004

Subject: **Non-tax Revenue Financial Risk Assessment | [OIG No. 24-1-06AT](#)**

Dear Chief Financial Officer Lee:

The Office of the Inspector General (OIG) is initiating a financial risk assessment of the District of Columbia's non-tax revenue sources. We will perform this assessment using the U.S. Government Accountability Office's [Standards for Internal Control in the Federal Government](#) as a framework. Audit Director Richard Sahadeo will coordinate an entrance conference with your agency to discuss the assessment process and answer any questions.

The objectives of this risk assessment are to:

- (1) Identify all non-tax revenue activities within the District of Columbia;
- (2) Determine the revenue targets for each activity and program; and
- (3) Assess the financial risk due to loss in revenue.

As we review your processes and internal controls, the OIG will inform you in writing of any adjustments to these objectives.

This engagement is included in our Fiscal Year 2024 Audit and Inspection Plan and will be conducted under project number **24-1-06AT**. Please refer to this project number in all related correspondence. Preliminary fieldwork will begin on or about February 28, 2024.

In the interim, if you have questions, please contact me or Eileen Shanklin-Andrus, Acting Assistant Inspector General for Audits, at (202) 727-5052.

Sincerely,

A handwritten signature in blue ink, appearing to read "D. Lucas", is positioned above the typed name.

Daniel W. Lucas
Inspector General

DWL/tag

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Executive Office of the Mayor, District of Columbia

Ms. Erika Satterlee, Deputy General Counsel
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Mr. Kevin Donahue, City Administrator of the District of Columbia

Mr. Barry Kreiswirth, Chief Counsel and Senior Policy Advisor
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