



May 21, 2025

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

The Honorable Phil Mendelson  
Chairman  
Council of the District of Columbia  
John A. Wilson Building  
1350 Pennsylvania Avenue NW, Suite 504  
Washington, DC 20004

Subject: **Fiscal Year 2025 Annual Comprehensive Financial Report**  
**OIG No. 25-1-11MA**

Dear Mayor Bowser and Chairman Mendelson:

The Office of the Inspector General (OIG) is initiating the audit for the fiscal year (FY) 2025 Annual Comprehensive Financial Report (ACFR). Pursuant to DC Code § 1-204.48(a)(4), the Mayor must submit to the Council an OIG-audited financial statement and report for the preceding fiscal year by February 1st of each fiscal year.

The OIG is required to contract with an independent auditor who is not an OIG officer or employee to audit the complete financial statements and report on the activities of the District government for each fiscal year.<sup>1</sup> The OIG contracted with CliftonLarsonAllen, LLP (CLA) to conduct the FY 2025 audit.<sup>2</sup> CLA will conduct this audit in accordance with [generally accepted government auditing standards](#), issued by the U.S. Government Accountability Office.

**We ask that District agency leaders provide the following to** Ms. Wanda Scales at [wanda.scales@dc.gov](mailto:wanda.scales@dc.gov) and Mr. Robert Binelli at [robert.binelli@dc.gov](mailto:robert.binelli@dc.gov):

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<sup>1</sup> D.C. Code § 1-301.115a(a)(4).

<sup>2</sup> FY 2025 is the first or base year in OIG's contract with CLA.

1. a point of contact name, e-mail, and phone number by May 28, 2025;
2. a list of any new accounting standards that your entity implemented, or plans to implement in FY 2025, by June 13, 2025; and
3. notification of any events that may affect the scheduled delivery of the ACFR, as soon as you become aware.

**Additionally, we ask that District agency leaders whose entity's financial statements are audited by a third-party auditor:<sup>3</sup>**

1. by August 8, 2025, ensure that the auditor is engaged; and
2. ensure that your contract's option year renewal or modifications contain definitized requirements for the delivery of the third-party audit opinions on your entity's financial statements to the OIG no later than December 15, 2025.

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

Mr. Robert Binelli, Contract Administrator, will contact District agencies to arrange the initial meeting to introduce CLA, discuss the audit process, and answer any questions. In the interim, if you have any immediate questions or concerns, please contact me or Dr. Slemo Warigon, Assistant Inspector General for Audits, at 202-792-5684.

Sincerely,



Daniel W. Lucas  
Inspector General

DWL/SDW

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<sup>3</sup> CLA is contractually required to review workpapers and resulting opinions of third-party Certified Public Accounting firms who audit financial statements of component units, organization units, funds, and programs; this includes the: District of Columbia Housing Finance Agency, Tobacco Settlement Financing Corporation, Retirement Board, Green Finance Authority, 401(a) Defined Contribution Plan, 457 Deferred Compensation Plan, Section 529 College Savings Plan, UDC Foundation, Inc., and DC School of Law Foundation.