

# DISTRICT OF COLUMBIA OFFICE OF THE INSPECTOR GENERAL

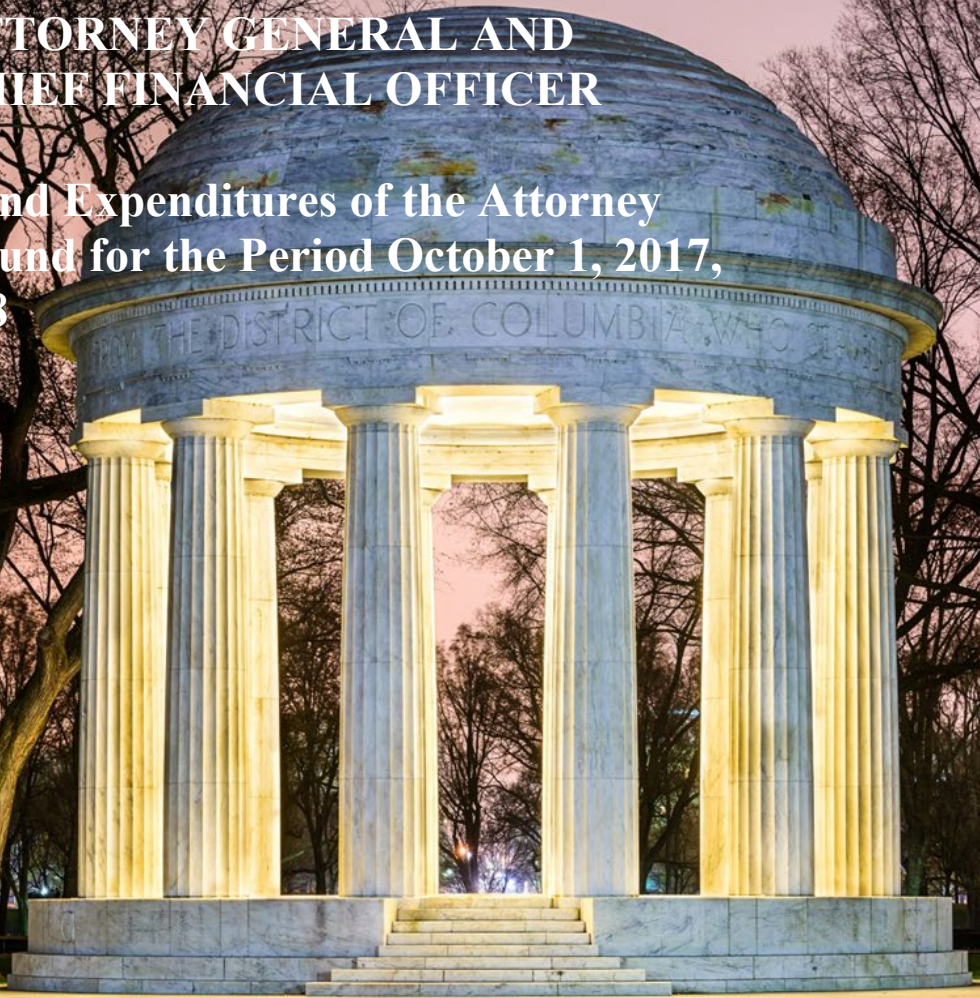
OIG Project No. 18-1-21CB

October 2018



## OFFICE OF THE ATTORNEY GENERAL AND OFFICE OF THE CHIEF FINANCIAL OFFICER

Audit of the Income and Expenditures of the Attorney  
General Restitution Fund for the Period October 1, 2017,  
through June 30, 2018



### *Guiding Principles*

*Workforce Engagement \* Stakeholders Engagement \* Process-oriented \* Innovation  
\* Accountability \* Professionalism \* Objectivity and Independence \* Communication \* Collaboration  
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Our mission is to independently audit, inspect, and investigate matters pertaining to the District of Columbia government in order to:

- prevent and detect corruption, mismanagement, waste, fraud, and abuse;
- promote economy, efficiency, effectiveness, and accountability;
- inform stakeholders about issues relating to District programs and operations; and
- recommend and track the implementation of corrective actions.

## Vision

Our vision is to be a world-class Office of the Inspector General that is customer-focused, and sets the standard for oversight excellence!

## Core Values

Excellence \* Integrity \* Respect \* Creativity \* Ownership  
\* Transparency \* Empowerment \* Courage \* Passion  
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### Why the OIG Did This Audit

The Consumer Restitution Fund (Fund) was established in December 2017 as a special fund to be administered by the Office of the Attorney General (OAG).

Revenue for the Fund derives from awards of restitution for property lost or damages suffered by consumers and awards on behalf of an aggrieved employee. The purpose of the Fund is to payout awards as required by court order, judgement, or settlement and to provide for the costs and expenses related to maintaining the Fund.

Per D.C. Code § 1-301.86c, the Office of the Inspector General (OIG) is required to conduct an annual audit of the Fund. Therefore, OIG listed this audit in its *FY 2018 Audit and Inspection Plan*. To complete this performance audit, the OIG evaluated the income and expenditures of the Fund for the period of October 1, 2017, through June 30, 2018.

### What the OIG Recommends

OIG made three (3) recommendations to OAG and one (1) to the Office of the Chief Financial Officer (OCFO) to develop and implement policies and procedures that ensure: checks for the Fund are deposited in a timely manner; persons entitled to an award are located prior to printing checks; and the account balance is accurate.

## OFFICE OF THE ATTORNEY GENERAL AND OFFICE OF THE CHIEF FINANCIAL OFFICER:

### Audit of the Income and Expenditures of the Attorney General Restitution Fund

#### What the OIG Found

From October 1, 2017, through June 30, 2018, OAG received four checks totaling \$867,800 in restitution awards for property lost or damages suffered by consumers. There were no awards due to damages suffered on behalf of aggrieved employees. As required by D.C. Code, once OAG receives the funds, OCFO is responsible for depositing the funds into the District's financial system and recording Fund transactions. Of the deposited funds, the OAG provided \$732,388 in restitution payments.

We found that OAG did not submit three of four restitution checks to OCFO in a timely manner. Once OCFO received the checks from OAG, OCFO did not forward two checks to the Office of Finance and Treasury (OFT) for deposit within 48 hours in accordance with OCFO's standard operating procedure. We also found OAG printed checks from the Fund before first locating the recipients of the award payments. Managing checks in this manner increases the risk of misplacement or theft.

Finally, we found that the Fund's unclaimed balance as of June 30, 2018 should exclude \$56,688 because the payment was awarded as penalties and costs payable to the District government, not as restitution payments to consumers.

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
Office of the Inspector General

Inspector General



October 23, 2018

The Honorable Karl A. Racine  
Attorney General  
Office of the Attorney General for the  
District of Columbia  
441 4<sup>th</sup> Street, N.W., Suite 1100 South  
Washington, D.C. 20001

Jeffrey S. DeWitt  
Chief Financial Officer  
Office of the Chief Financial Officer  
1350 Pennsylvania Avenue, N.W., Room 203  
Washington, D.C. 20004

Dear Attorney General Racine and Chief Financial Officer DeWitt:

Enclosed is our final report, *Audit of the Income and Expenditures of the Attorney General Restitution Fund for the Period October 1, 2017, Through June 30, 2018* (OIG Project No. 18-1-21CB). The audit objective was to examine the income and expenditures of the Fund. We conducted this audit under generally accepted government auditing standards (GAGAS). The audit was included in our *Fiscal Year 2018 Audit and Inspection Plan*.

We provided Office of the Attorney General (OAG) with our draft report on October 1, 2018 and received their response on October 15, 2018. We appreciate that OAG officials addressed some findings immediately upon notification during the audit.

Actions taken by OAG are responsive and meet the intent of the Recommendations 1 and 3. Specifically, OAG has formalized its existing practices into policies and procedures to ensure checks for the Fund are deposited promptly and persons entitled to an award are located prior to printing checks. Therefore, we consider Recommendations 1 and 3 resolved and closed. For the remaining Recommendations 2 and 4, actions taken or planned by OAG are responsive and meet the intent of the recommendations. We consider these recommendations resolved and open pending evidence of stated actions. OAG's response to the draft report is included in its entirety at Appendix C. Based on OAG's response, we re-examined our facts and conclusions and determined that the report is fairly presented.

We appreciate the cooperation and courtesies extended to our staff during this audit. If you have questions about this report, please contact me or Benjamin Huddle, Assistant Inspector General for Audits at (202) 727-2540.

Sincerely,

A handwritten signature in blue ink, appearing to read "D. Lucas".

Daniel W. Lucas  
Inspector General

DWL/tda

Enclosure

cc: See Distribution List

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## **BACKGROUND**

Legislation creating the Attorney General Restitution Fund (Fund) was introduced to the Council of the District of Columbia's Committee on the Judiciary and Public Safety during the Fiscal Year 2018 performance and budget oversight period. The Fund was established to provide a mechanism for the District to collect and distribute awards for restitution payable to consumers harmed by unlawful trade practices.

Upon receipt of revenue resulting from a restitution award for property lost or damages suffered by consumers, the Office of the Attorney General (OAG) is required to locate each person entitled to receive an award, ensure that any outstanding debts to the District are paid and distribute the remaining amounts to these individuals.

OAG treats any amount that remains after all claims are paid as unclaimed property unless otherwise directed by court order, judgment or settlement. Furthermore, any funds appropriated in the Fund shall be continually available and subject to authorization in an approved budget and financial plan.

The objective of this audit was to examine the income and expenditures of the Fund from the inception of the Fund in December 2017 to June 30, 2018. We conducted this performance audit in accordance with generally accepted government auditing standards.

## FINDINGS

### INCOME RECEIVED AND DEPOSITED TO THE ATTORNEY GENERAL RESTITUTION FUND

D.C. Code § 1-301.86c (b) requires that revenue OAG receives from the following awards shall be deposited into the Attorney General Restitution Fund:

- (1) Awards of restitution for property lost or damages suffered by consumers made under a court order, judgment or settlement in any action or investigation under § 28-3909(a);<sup>1</sup> and
- (2) Awards on behalf of an aggrieved employee made under a court order, judgment or settlement in any action or investigation under § 32-1306(a) (2) (A) (iii).<sup>2</sup>

From October 1, 2017 through June 30, 2018 OAG received and deposited \$867,800 in revenue to the Fund account in accordance with D.C. Code § 1-301.86c (b) (1). Our review of the Fund income activities indicated that the OAG received four checks during the review period (see Table 1 below).

**Table 1: Fund Income**

Check	Award Received	Amount
1	Court award for settlement in a non-profit enforcement matter.	\$575,000
2	Court award bankruptcy proceeding in consumer protection case.	\$325,000
3	Unclaimed Restitution Fund balance.	\$16,238
4	Unclaimed Restitution fund balance.	\$8,250
Less: Penalties and costs		\$56,688 <sup>3</sup>
Adjusted Total Fund Income		\$867,800

Source: OIG analysis of OAG's memorandum of deposit records.

<sup>1</sup> D.C. Code § 28-3909(a) authorizes the Attorney General for the District of Columbia to bring an action in D.C. Superior Court to obtain injunctions prohibiting certain acts, methods or practices that are not in the public's interest, and requiring violators to take affirmative action, including restitution of money or property.

<sup>2</sup> D.C. Code § 32-1306(a)(2)(A)(iii) authorizes the Attorney General for the District of Columbia to bring a civil action against an employer who violates certain labor laws for restitution or injunctive, compensatory, or other authorized relief for any individual or the public at large.

<sup>3</sup> We noted that OAG deposited \$56,687.63 in penalties and costs that D.C. Code § 1-301.86c (b) does not authorize to be deposited into the Fund account.



OAG received checks 1 and 2 for single large amounts that the court ordered OAG to distribute directly to award recipients. Defendants made payments directly to award claimants in the remaining two cases. Therefore, OAG received the unclaimed residual balance amounts in checks 3 and 4 for claimants that the defendants could not locate.

**OAG Did Not Deposit Restitution Checks According to OCFO Policy**

Our review of OAG’s memorandum of deposit records indicated that OAG did not submit three of four restitution checks in a timely manner to OCFO to deposit. We also noted that once OCFO received the checks from OAG, OCFO did not forward two checks to OFT for deposit within 48 hours (see Table 2 below). Section 40100503.64(7) of the *OCFO Government Operations Cluster Policies and Procedures Manual*, states that checks should be forwarded to OFT within 48 hours of receipt. OAG’s lack of policies and procedures for prompt dispatch of checks for deposit may have contributed to its delay in forwarding the checks to OCFO.

**Table 2: Activities of Deposit Transactions**

<b>Date OAG Received Check</b>	<b>Date OAG Submitted Checks to OCFO</b>	<b>Date OCFO Forward to OFT</b>	<b>Description</b>	<b>Amount</b>
9/28/2017	9/28/2017	10/20/2017	Court award for settlement in a non-profit enforcement matter.	\$575,000
10/31/2017	11/6/2017	11/09/2017	Court award bankruptcy proceeding in consumer protection case.	\$268,312.37
			Penalties and costs awarded to the District.	\$56, 687.63
1/22/2018	2/15/2018	2/15/2018	Unclaimed restitution fund balance.	\$16,238
5/21/2018	5/30/2018	5/31/2018	Unclaimed restitution fund balance.	\$8,250
			Total	\$924,488

Source: OIG analysis of OAG financial records.

OAG officials explained that they are in the process of formalizing its existing practices into a written document including “drafting a form memo for timely transmittal of restitution payments received by the OAG paralegal to OAG’s financial office for deposit into the Fund.”

The officials further explained OAG’s practices as follows:

The practice of OAG's Office of Consumer Protection is to transmit a check received as soon as possible. Allowing time for drafting and review by supervisors of a transmittal memo that appropriately describes the funds and includes any specific instructions for the particular deposit. While that takes place, the OAG paralegal maintains the check under two separate locks. Additionally, because this was a newly-created Fund, it was necessary to hold several of the four checks received for deposit during this review period while determination was made whether the funds should be routed into the Fund or into other locations....

We note that OAG’s practice employs security measures for checks awaiting deposit; however, it is a common best practice to limit the time a check is retained in order to minimize the risk of misplacement and theft.

We recommend that the Attorney General:

1. Develop and implement policies and procedures to submit restitution checks to OCFO for deposit in a timely manner.

We recommend that the Chief Financial Officer:

2. Reinforce compliance with OCFO standard operating procedures to deposit checks within 48 hours.

**EXPENDITURES MADE FROM THE ATTORNEY GENERAL RESTITUTION FUND**

D.C. Code § 1-301.86c(c) states money in the Fund shall be used for the following purposes:

- (1) The payment of awards as required by a court order, judgment, or settlement in an action or investigation OAG conducts under § 28-3909(a) or § 32-1306(a)(2)(A)(iii); and
- (2) The payment of costs and expenses related to maintaining the Fund, including costs associated with the claims process described in subsection (e) of this section.

From October 1, 2017 through June 30, 2018 OAG expended a total of \$732,388 from the Fund for payments authorized under D.C. Code § 1-301.86c(c) (1) (see Table 3 below). We noted that there were no recorded expenditures for costs and expenses.

**Table 3: Fund Expenditures**

Award Paid	Amount
Court award for settlement in a non-profit enforcement matter.	\$575,000
Court award bankruptcy proceeding in consumer protection case.	\$157,388
<b>Total Payments as of June 30, 2018</b>	<b>\$732,388</b>

Source: OIG analysis of OAG financial records.

**OAG Held Printed Checks in Safe Custody**

D.C. Code § 1-301.86c (e) (1) (A) requires upon receipt of restitution revenue that OAG conduct a claims procedure to locate each person entitled to receive an award. We noted that OAG printed checks and retained them in safe custody for an extended period while attempting to locate the recipients.

OAG officials explained that OAG decided “impacted consumers could come in to OAG's office to pick up the checks. This decision was made not because OAG was not aware of the consumer's identities but because OAG wanted to ensure these consumers had not moved in the time it would take for OCFO to print and mail out the checks....”

The OIG agrees that validating a recipient’s current address is an important step that OAG must take prior to mailing a check, however; we want to highlight the risk of holding printed checks for an extended period of time, and note that the validation process can be completed prior to printing a check.

We recommend that the Attorney General:

3. Develop and implement claims policies and procedures to locate each person entitled to receive a restitution award prior to printing a check.

**THE ATTORNEY GENERAL RESTITUTION FUND’S UNCLAIMED BALANCE**

D.C. Code § 1-301.86c (e) (3) requires that any excess funds remaining from the award after a recipient has been located, amounts are deducted from the award for money owed to the District. OAG applies part of the award toward the costs and expenses of maintaining the Fund and conducting the claims process – shall be treated as unclaimed property pursuant to Title 41 D.C. Code, Chapter 1 (Personal Property).

As of June 30, 2018, the Attorney General Restitution Fund’s unclaimed balance was \$192,100 (see Table 4 below).

**Table 4: Unclaimed Fund Balance as of June 30, 2018**

<b>Description</b>	<b>Award Received</b>	<b>Award Paid</b>	<b>Unclaimed Balance</b>
Court award for settlement in a non-profit enforcement matter.	\$575,000	\$575,000	\$0
Court award bankruptcy proceeding in consumer protection case.	\$325,000	\$157,388	\$167,612
Unclaimed restitution fund balance.	\$16,238		\$16,238
Unclaimed restitution fund balance.	\$8,250		\$8,250
<b>Total</b>	<b>\$924,488</b>	<b>\$732,388</b>	<b>\$192,100</b>

Source: Summarized from financial records.

## **The Attorney General Restitution Fund Was Overstated**

The Unclaimed Balance was recorded as \$192,100 which included \$56,688 that should not have been deposited into the Fund in accordance with D.C. Code §1-301.86c (b). Specifically, the \$56,688 should have been excluded from the Fund because the money was for penalties and costs due to the District government not restitution payments to customers.<sup>4</sup> We discussed this issue with an OAG official who agreed that this amount should not be accounted for and included in the Fund.

We recommend that the Attorney General:

4. Adjust the fund balance to account for any amounts identified as penalties or costs to maintain the fund.

## **CONCLUSION**

OIG performed its first audit of the Attorney General Restitution Fund covering the period from the Fund's inception in December 2017 up until June 30, 2018. We examined and reported the Fund's income, expenditures and balance for the period and reviewed applicable internal controls. We determined that OAG has not yet formalized its practices into standard operating procedures for maintaining the Fund; delayed transmitting checks to OCFO; and printed and stored checks prior to locating the recipient. We recommend additional control activities to ensure that Attorney General Restitution Fund income and expenditures are accurate.

## **RECOMMENDATIONS**

We recommend:

1. The Attorney General develops and implements policies and procedures to submit restitution checks to OCFO for deposit in a timely manner.
2. The Chief Financial Officer reinforces compliance with OCFO's standard operating procedures to deposit checks within 24 hours.
3. The Attorney General develops and implements claims policies and procedures to locate each person entitled to receive a restitution award prior to printing a check.
4. Adjust the fund balance to account for any amounts identified as penalties or costs to maintain the fund.

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<sup>4</sup> This excluded amount, as compared to the overall Fund income, is presented in Table 1 on page 2 of this report.



## **AGENCY'S RESPONSES AND OFFICE OF THE INSPECTOR GENERAL COMMENTS**

We provided OAG with our draft report on October 1, 2018, and received its responses on October 15, 2018. We appreciate that OAG officials began to address some of the findings immediately upon notification during the audit.

Actions taken by OAG are responsive and meet the intent of the Recommendations 1 and 3. Specifically, OAG has formalized its existing practices into policies and procedures to ensure: checks for the Fund are deposited in a timely manner; and persons entitled to an award are located prior to printing checks. Therefore, we consider Recommendations 1 and 3 resolved and closed.

For the remaining Recommendations 2 and 4, actions taken or planned by OAG are responsive and meet the intent of the recommendations. We consider these recommendations resolved and open pending evidence of stated actions.

## **APPENDIX A. OBJECTIVES, SCOPE, AND METHODOLOGY**

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We conducted our audit work from June 2018 to August 2018 in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We met with officials of the Office of Consumer Protection in order to obtain an understanding about the environment in which the fund was managed. We coordinated with accounting personnel of OCFO to review the accounting procedures they perform for operation of the Fund.

We reviewed internal controls within the Office of Consumer Protection and OCFO applicable to the Fund. We obtained copies of the accounting entries of the Fund and analyzed them for conformity with accounting principles and for the presentation of accounting results as required by the legislation creating the Fund. OCFO started to maintain accounting records for the Fund in November 2017.

This is a newly established fund. Therefore, we took into consideration that OAG may still be in the process of establishing internal controls suitable for a fund of this nature.

## **APPENDIX B. ACRONYMS AND ABBREVIATIONS**

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OAG	Office of the Attorney General
OCFO	Office of the Chief Financial Officer
OFT	Office of Finance and Treasury
OIG	Office of the Inspector General

## APPENDIX C. OAG RESPONSE TO THE DRAFT REPORT

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
Office of the Attorney General**

**ATTORNEY GENERAL  
KARL A. RACINE**



October 15, 2018

Mr. Daniel W. Lucas  
Inspector General  
D.C. Office of the Inspector General  
717 14th Street, NW – Suite 500  
Washington, DC 20005

**Re: *Audit of the Income and Expenditures of the Attorney General Restitution Fund  
for the Period of October 1, 2017, Through June 30, 2018***

Dear Mr. Lucas:

This letter addresses several issues that OAG has identified with the audit report of OAG's Restitution Fund (the "Fund"):

**General Comment**

The report notes at several pages (for instance on page 3) that OAG does not have a set of policies concerning the receipt of and payment out of restitution. The report does not capture that OAG staff involved in this newly-created Fund did develop a set of policies and practices that are in place for receiving and paying out awards eligible for the Fund. These policies, which OAG has memorialized into a written document, include:

- a. Designating a paralegal in the Office of Consumer Protection to receive and secure (under two separate locks) payments from companies/individuals that would be deposited into the Fund.
- b. Drafting a form memo for timely transmittal of restitution payments received by the OAG paralegal to OAG's financial office for deposit into the Fund.
- c. Coming up with the procedure for locating consumers eligible for restitution, securing their contact information and executed tax forms, and requesting payment from OCFO for the consumer.

We think the report as drafted leaves the incorrect impression that there were no policies in place over this newly created Fund, when in fact there are. OAG has agreed to OIG's request to memorialize those policies into a written document, which is attached to this response.

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441 Fourth Street, NW, Suite 1100S, Washington, D.C. 20001, (202) 727-3400, Fax (202) 741-0580



## APPENDIX C. OAG RESPONSE TO THE DRAFT REPORT

Mr. Daniel W. Lucas  
October 15, 2018  
Page 2

### **Finding #1**

**OAG did not submit three of four restitution checks in a timely manner to OCFO for deposit.**

### **Response**

As to the finding that OAG's Office of Consumer Protection did not timely submit checks to OAG Finance, OAG disputes this finding. Checks to be deposited into the Fund come into OAG in two manners, either through the mail or via hand-delivery, and are received generally through inter-office mail by the Office of Consumer Protection. The check is then transmitted to the paralegal assigned to process checks, who prepares a draft memo transmitting the check, along with any relevant settlement documents or orders, to OAG's Finance Office for deposit. This memo then must be reviewed by supervisory staff. The practice of OAG's Office of Consumer Protection is to transmit a check received as soon as possible, allowing time for drafting and review by supervisors of a transmittal memo that appropriately describes the funds and includes any specific instructions for the particular deposit. While that takes place, the OAG paralegal maintains the check under two separate locks. Additionally, because this was a newly-created Fund, it was necessary to hold several of the four checks received for deposit during this review period while determination was made whether the funds should be routed into the Fund or into other locations (or to account for the fact that the fund was not yet created, as explained below). For example:

**Check 1 (check dated 9/28/17 for \$575,000):** This check was hand-delivered to OAG's Office of Consumer Protection on the date it was written and transmitted that same day from the Office of Consumer Protection to OAG's Finance Office.

**Check 3 (check dated January 22, 2018 for \$16,238):** After receipt, this check was held under lock by the Office of Consumer Protection until February 15, 2018, while OAG worked through the issue of whether, because of the nature of this particular check, it should be deposited into the restitution Fund or transmitted to the District's Unclaimed Property fund. Given that this is a new Fund, OAG thought it appropriate to hold this check while it considered this issue, and disputes that the necessity to consider the issue is evidence it was not timely transmitted for deposit.

While OAG's Office of Consumer Protection agrees to endeavor to transmit checks to OAG's Finance Office for deposit as soon as possible, it disputes that it did not do so in any of the identified cases and the report fails to account for the fact that checks are maintained under two separate locks by the assigned OAG paralegal while transmittal memos are prepared, reviewed and finalized. OAG agrees to the recommendation to develop and implement policies and procedures to submit restitution checks to OCFO for deposit in a timely manner, and those policies already in place have been formalized in the attached memorandum.

## APPENDIX C. OAG RESPONSE TO THE DRAFT REPORT

Mr. Daniel W. Lucas  
October 15, 2018  
Page 3

### **Finding #2**

OAG Did Not Deposit Restitution Checks According to OCFO Policy.

### **Response**

As to the finding that OAG Finance did not timely deposit checks, OAG Finance adheres to the OCFO standard operating procedures of depositing checks within 48 hours. However, the first deposit was received prior to the establishment of the fund in the System of Reporting and Accounting (SOAR). OAG Finance safeguarded the check while the fund was being established. When further establishment delays were identified, the check was deposited into the OAG general fund on October 20, 2018 as a temporary place holder. On November 8, 2018, the funds were transferred to the newly established Attorney General Restitution Fund. Under normal circumstances, OAG Finance deposits checks within 24 hours of receipt. Moving forward, OAG Finance will temporarily deposit revenue that cannot be immediately deposited in the appropriate fund in a miscellaneous general fund account. Once the fund has been established in SOAR, Finance will transfer the revenue to the new fund.

### **Finding #3**

OAG requested restitution checks without knowing where a person was located.

### **Response**

Another finding in the draft report (summary page and page 5) is that the OAG requested the printing of restitution checks from the Fund without first locating each check recipient. OAG disputes this finding. Prior to requesting the printing of any restitution checks, OAG requested and received back from each eligible consumer an executed W-9, as well as identified each consumer's address and social security number. This incorrect finding is based on OAG's decision to request consumer restitution checks in the Terrace Manor case be delivered to OAG so that the impacted consumers could come in to OAG's office to pick up the checks. This decision was made not because OAG was not aware of the consumer's identities or addresses at the time the checks were requested, but because, in part, OAG wanted to ensure these consumers had not moved in the time it would take for OCFO to print and mail out the checks (as this case involved the payment of restitution in the form of back rent to tenants of a slum property). OAG will continue its current policy of obtaining W-9s from all eligible consumers, along with current addresses, before requesting restitution.

### **Finding #4**

The Attorney General Restitution Fund was overstated.

## APPENDIX C. OAG RESPONSE TO THE DRAFT REPORT

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Mr. Daniel W. Lucas  
October 15, 2018  
Page 4

**Response**

We concur with the recommendation to adjust the fund balance to account for any amounts identified as penalties or costs to maintain the fund. At the request of the Office of Consumer Protection, on August 23, 2018, OAG Finance transferred \$56,687.63 from the Attorney General Restitution Fund to the Litigation Support Fund.

Sincerely,

A handwritten signature in black ink, appearing to be 'Karl A. Racine', written over a circular stamp or seal.

Karl A. Racine  
Attorney General for the District of Columbia

cc: Rashad Young, City Administrator  
Jeffrey S. DeWitt, Chief Financial Officer