



DISTRICT OF COLUMBIA | OFFICE OF THE INSPECTOR GENERAL

December 23, 2024

Glen Lee
Chief Financial Officer
Office of the Chief Financial Officer
1350 Pennsylvania Avenue NW, Suite 203
Washington, DC 20004

Brian J. Hanlon
Director
District of Columbia Department of Buildings
1100 4th Street SW
Washington, DC 20024

Subject: **Real Property Assessment Audit Engagement Letter | OIG No. 25-1-04MA**

Dear Chief Financial Officer Lee and Director Hanlon:

The Office of the Inspector General (OIG) is initiating an audit of the real property assessment process for residential, vacant, and blighted properties. We will perform this audit in accordance with [generally accepted government auditing standards](#) and the [Standards for Internal Control in the Federal Government](#), issued by the US Government Accountability Office.

The objectives of this audit are to evaluate the effectiveness of internal controls over the: (1) Office of Tax and Revenue's residential, vacant, and blighted real property assessment process; (2) Department of Building's vacant and blighted building classification and registration processes; and (3) coordination between District agencies in assigning the appropriate property class for tax levying purposes.

This audit is included in our [Fiscal Year 2025 Audit and Inspection Plan](#). Please refer to project number **25-1-04MA** in all related correspondence. Richard Sahadeo, Audit Director, will coordinate an entrance conference to discuss the audit process and objectives and answer any questions you may have. In the interim, if you have any immediate questions or concerns, please contact me or Dr. Slemo Warigon at 202-792-5684.

Sincerely,

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

Daniel W. Lucas
Inspector General
DWL/SDW