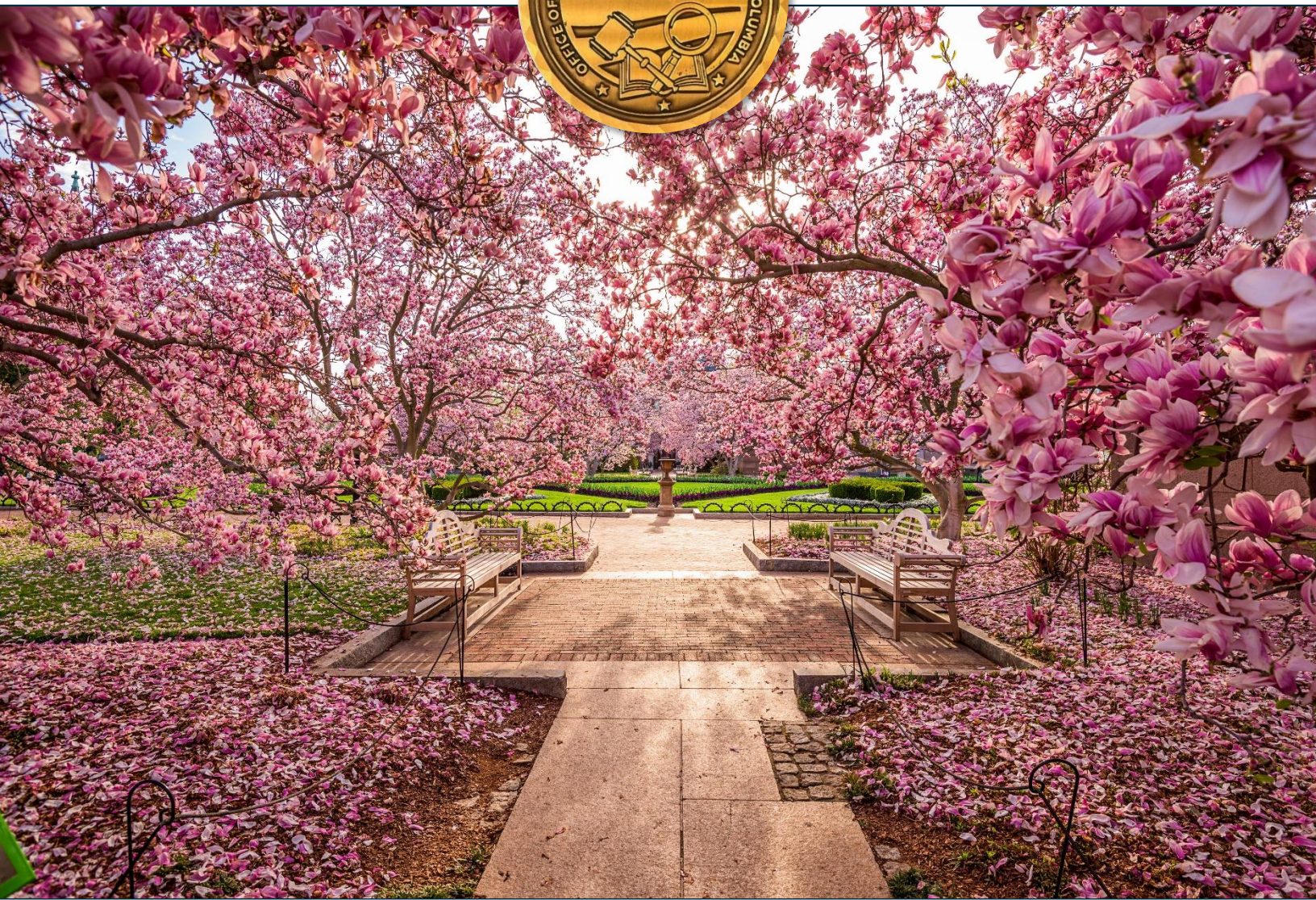


AUDIT REPORT

West End Library and Fire Station Maintenance Fund Audit (FY 2025)

OIG No. 26-01-01MA

April 6, 2026



DANIEL W. LUCAS
INSPECTOR GENERAL

OUR MISSION

We 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.



OUR VISION

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

OUR VALUES

Accountability: We recognize that our duty extends beyond oversight; it encompasses responsibility. By holding ourselves accountable, we ensure that every action we take contributes to the greater good of the District.

Continuous Improvement: We view challenges not as obstacles, but as opportunities for growth. Our commitment to continuous improvement drives us to evolve, adapt, and enhance our practices.

Excellence: Mediocrity has no place in our lexicon. We strive for excellence in every facet of our work.

Integrity: Our integrity is non-negotiable. We act with honesty, transparency, and unwavering ethics. Upholding the public's trust demands nothing less.

Professionalism: As stewards of oversight, we maintain the utmost professionalism. Our interactions, decisions, and conduct exemplify the dignity of our role.

Transparency: Sunlight is our ally. Transparency illuminates our processes, decisions, and outcomes. By sharing information openly, we empower stakeholders, promote understanding, and reinforce our commitment to accountability.




DISTRICT OF COLUMBIA | OFFICE OF THE INSPECTOR GENERAL

MEMORANDUM

To: Delano Hunter, Director
Department of General Services

Richard Reyes-Gavilan, Executive Director
District of Columbia Public Library

From: Daniel W. Lucas 
Inspector General

Date: April 6, 2026

Subject: **West End Library and Fire Station Maintenance Fund Audit
(FY 2025) | [OIG No. 26-01-01MA](#)**

Enclosed is our annual report, *West End Library and Fire Station Maintenance Fund Audit (FY 2025)*, [OIG No. 26-01-01MA](#). Our audit objectives were to: 1) examine the assets, liabilities, fund balance, revenue, and expenditures of the Fund; 2) conduct a detailed accounting of expenditures; and 3) identify expenditures not permitted under law.

We concluded that the applicable records were presented fairly and that the expenditures complied with governing law. We conducted this audit in accordance with generally accepted government auditing standards (GAGAS). This financial audit engagement was included in our [Fiscal Year 2026 Audit and Inspection Plan](#).

We appreciate the cooperation and courtesy extended to our staff during this audit. If you have any questions about this report, please contact me or Dr. Slemo Warigon, Assistant Inspector General for Audits, at (202) 792-5684.



EXECUTIVE SUMMARY

West End Library and Fire Station Maintenance Fund Audit (FY 2025)

Summary

DC Code § 1-325.181(e) requires the Office of the Inspector General to conduct an annual audit of the West End Library and Fire Station Maintenance Fund (Maintenance Fund or Fund) and transmit the audit report to the Mayor and Council of the District of Columbia.

The Department of General Services and the District of Columbia Public Library jointly manage the Maintenance Fund.

Objectives

The objectives of this audit were to:

- Examine the assets, liabilities, fund balance, revenue, and expenditures of the Fund;
- Conduct a detailed accounting of expenditures; and
- Identify expenditures not permitted under law.

Findings

Our audit determined that:

1. As of September 30, 2025, the Maintenance Fund had assets of \$31,674, liabilities of \$31,674, and a fund balance of \$0.
2. From October 1, 2024, to September 30, 2025, the Office of Tax and Revenue within the Office of the Chief Financial Officer deposited deed transfer and deed recordation tax revenues of \$354,713 into the Maintenance Fund, representing a \$16,122 decrease from fiscal year (FY) 2024.
3. The Fund earned \$12,269 in interest revenue in FY 2025, a \$36,976 decrease from FY 2024.
4. The Fund had total expenditures of \$262,951 during FY 2025.
5. Maintenance Fund expenditures were permitted by law.

Conclusion

Based on our audit procedures, we concluded that:

- The assets, liabilities, fund balance, revenue, and expenditures were recorded and reported accurately.
- Our audit procedures did not identify any Maintenance Fund expenditures that were not permitted under the law.





West End Library and Fire Station Maintenance Fund Audit (FY 2025)

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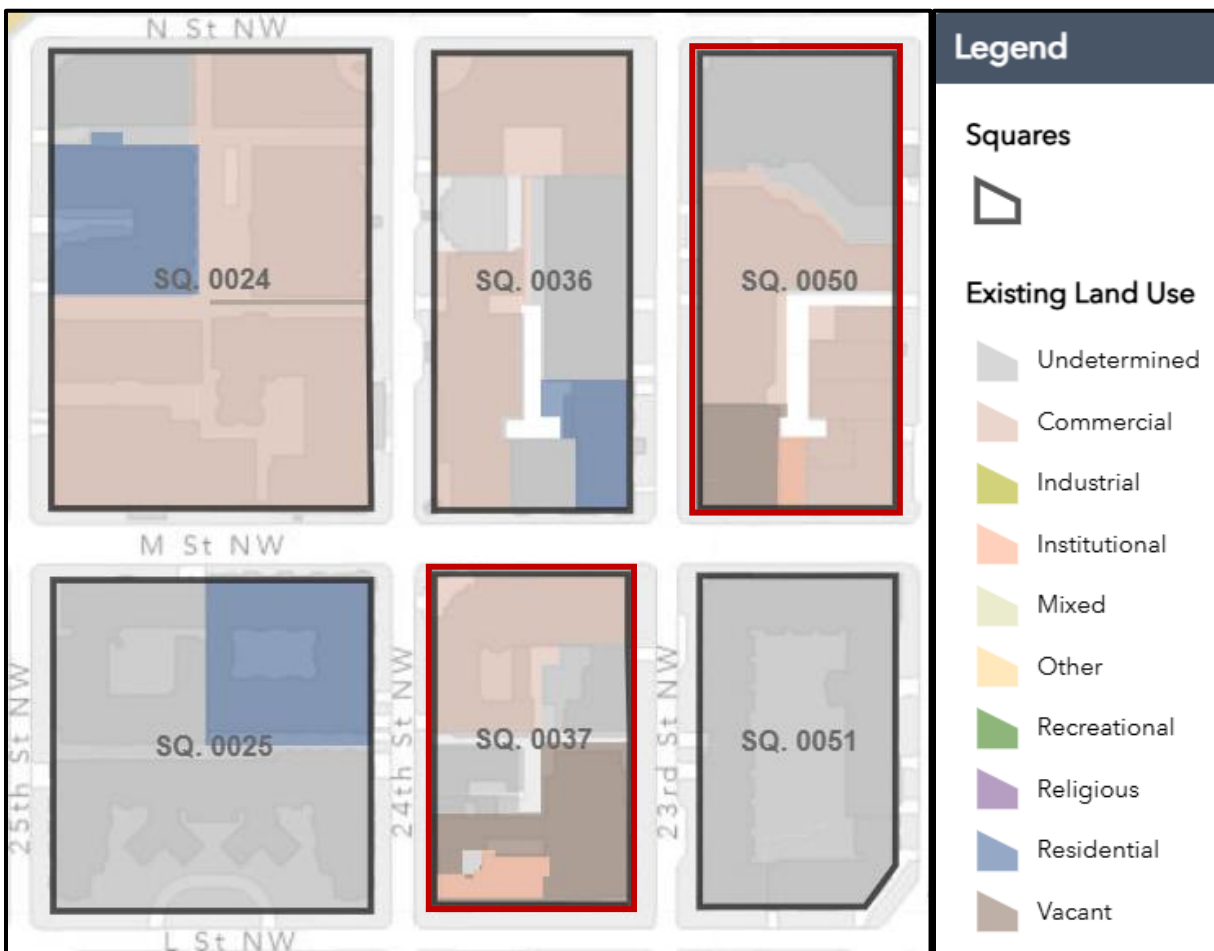
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INTRODUCTION

Legislation and Establishment

The Council of the District of Columbia (Council) enacted the West End Parcels Development Omnibus Act of 2010 (hereinafter West End Act or Act) effective April 8, 2011, which authorized the District’s Library Board of Trustees and the Fire and Emergency Medical Services Department (FEMS) to design, develop, and construct a new library and fire station. The West End Library was to be built in Square 37 and the West End Fire Station in Square 50, both located in the southeastern section of the District’s West End neighborhood, north of Washington Circle.

Image 1. Location of Property Squares 37 and 50 in the District.



Source: OIG Analysis of DC Real Property Finder

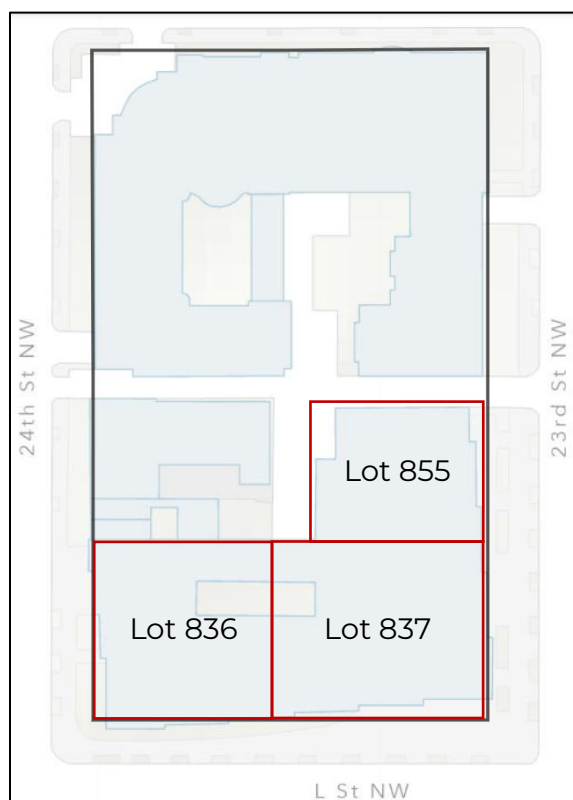
The West End Act also established the West End Library and Fire Station Maintenance Fund (Fund or Maintenance Fund) as a mechanism for the District to pay for supplemental expenses and maintenance, insurance, and capital improvements for these facilities.¹

According to the Act, the purpose of the Fund is to ensure both facilities are “maintained in a manner that is consistent with the high-quality conditions of the larger buildings of which they are a part.”²

Funding Mechanism

The Maintenance Fund is to be funded by “85% of the Deed Transfer and Recordation Taxes attributable to the new buildings constructed on Lots 836, 837, and 855 in Square 37[.]”³ These tax revenues are collected by the Office of Tax and Revenue (OTR) within the Office of the Chief Financial Officer and deposited into the Fund.

Image 2. Location of Lots 836, 837, and 855 in Square 37.



Source: OIG Analysis of DC Real Property Finder Search Results

¹ [DC Code § 1-325.181\(a\).](#)

² *Id.*

³ [DC Code § 1-325.181\(b\)\(1\).](#)

Management Structure

The Council enacted the West End Parcels Development Omnibus Amendment Act of 2016, effective March 11, 2017, which assigned joint management responsibility for the Maintenance Fund to the Department of General Services (DGS) and the District of Columbia Public Library (DCPL). DGS and DCPL entered into a memorandum of agreement in March 2018, which further refined each agency's responsibilities pertaining to the use and management of the Maintenance Fund. Through amendments, the term of the agreement was subsequently extended to September 30, 2025.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

How We Conducted This Audit

Our audit objectives were to:

1. examine the assets, liabilities, fund balance, revenue, and expenditures of the Fund;
2. conduct a detailed accounting of expenditures; and
3. identify expenditures not permitted under law.

We conducted this financial audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, 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 assessed the validity and reliability of computer-processed data and performed limited existence and completeness tests to verify the accuracy of the data; we also determined that the data were sufficiently reliable for this report.

Scope

The scope of the audit was the West End Library and Fire Station Maintenance Fund activities for FY 2025 (October 1, 2024, to September 30, 2025).

Methodology

We reviewed internal controls within DGS and DCPL applicable to the Fund and obtained documentation of these procedures. We obtained the accounting entries of the Fund and analyzed them for conformity with accounting principles generally accepted in the United States and for the presentation of accounting results as required by legislation creating the Fund. We verified the computation of 85 percent of the deed transfer and recordation taxes attributable to the buildings constructed on Lots 836, 837, and 855 in Square 37.

We tested the following financial statement line items:

1. **Pooled Cash:** We verified the accuracy of cash balances by reconciling the entity's general ledger to approved invoices.
2. **Accounts Payable:** We reviewed subsequent cash disbursements made after September 30, 2025, and examined invoices to ensure that services were recorded in the appropriate FY.
3. **Revenue:** We examined deeds and lot sales data to verify the accuracy of recorded deed recordation and deed transfer revenue. Additionally, we conducted a recalculated revenue to confirm proper recognition.
4. **Expenses:** We selected a sample of expenses and reviewed supporting documentation to ensure accurate recording and proper account classification.

KEY FINDINGS AND RECOMMENDATIONS

Finding 1: *Maintenance Fund assets, liabilities, fund balance, and revenue were recorded and reported accurately.*

We examined the Maintenance Fund's assets, liabilities, fund balance, revenue, and expenditures to determine whether amounts are recorded and reported accurately. We concluded that the Maintenance Fund's assets, liabilities, fund balance, revenue, and expenditures were recorded and reported accurately (shown in Tables 1-6).

Assets

Our analysis of DGS records indicated that the pooled cash totaled \$31,674 as of September 30, 2025, as shown in Table 1.

Table 1. Fund Assets as of September 30, 2025

Assets	FY 2025
Pooled Cash	\$31,674
Total Assets	\$31,674

Source: OIG Analysis of DGS Financial Records

Liabilities

Our analysis of DGS records indicated that the liabilities of the Maintenance Fund totaled \$31,674 as of September 30, 2025, as shown in Table 2 on the following page.

Table 2. Fund Liabilities as of September 30, 2025

Descriptions	FY 2025
Library Maintenance Expenditures	\$25,080
Fire Station Expenditures	\$6,594
Total Liabilities	\$31,674

Source: OIG Analysis of DGS Financial Records

Fund Balance

On August 18, 2025, the Mayor approved the Fiscal Year 2025 Revised Local Budget Adjustment Emergency Act of 2025, A26-0142 (Act). According to the Act, “the Chief Financial Officer shall transfer in Fiscal Year 2025 the following amounts from the certified fund balances and other revenue in the identified accounts to the General fund of the District of Columbia,”⁴ which included \$314,735 from the Maintenance Fund. However, DGS records show the Maintenance Fund did not have sufficient funds to support the full transfer. As a result, the remaining available balance of \$289,166 was transferred, reducing the fund balance to \$0 as of September 30, 2025, as shown in Table 3.

Table 3. Fund Balance as of September 30, 2025

Descriptions	FY 2025
Beginning Balance as of October 1, 2024	\$185,135
Fund Income	\$366,982
Fund Expenditures	(\$262,951)
Amount Transferred to the General Fund	(\$289,166)
Ending Fund Balance	\$0

Source: OIG Analysis of DGS Financial Records

Fund Revenue

From October 1, 2024, to September 30, 2025 (FY 2025), OTR deposited deed transfer and recordation tax revenue totaling \$354,713 into the Maintenance Fund. DGS also recorded interest revenue of \$12,269 in the Maintenance Fund for FY 2025. Total revenue assessed and earned for FY 2025 was \$366,982 as indicated in Table 4 on the following page.

⁴ Act, Sec. 7(a).

Table 4. Comparison of Monthly Revenue Activities and Earned Interest Income by FY

Descriptions	FY 2025		FY 2024	
	No. of Sold Properties	Total Value	No. of Sold Properties	Total Value
October	-	-	1	\$40,648
November	-	-	-	-
December	-	-	-	-
January	-	-	1	\$73,950
February	1	\$78,510	-	-
March	4	\$180,068	-	-
April	-	-	1	\$49,300
May	1	\$0	1	\$41,782
June	2	\$96,135	-	-
July	-	-	-	-
August	-	-	-	-
September	-	-	2	\$165,155
Subtotal		\$354,713		\$370,835
Interest Income		\$12,269		\$49,245
Total	8	\$366,982	6	\$420,080

Source: OIG Analysis of DGS Financial Records

Finding 2: *Maintenance Fund expenditures were recorded and reported accurately.*

Library Expenditures

Our analysis of DGS and DCPL records indicated that the total West End Library Maintenance Fund expenditures for the FY ended September 30, 2025, were \$100,320, as shown in Table 5.

Table 5. Library Maintenance Expenditures

Period of Performance (FY 2025)	Invoice Date(s)	Amount
October	10/1/2024	\$8,360
November	11/1/2024	\$8,360
December	12/1/2024	\$8,360
January	1/1/2025	\$8,360
February	2/1/2025	\$8,360
March	3/1/2025	\$8,360
April	4/1/2025	\$8,360

Period of Performance (FY 2025)	Invoice Date(s)	Amount
May	5/5/2025	\$8,360
June	6/6/2025	\$8,360
July	7/7/2025	\$8,360
August	8/5/2025	\$8,360
September	9/5/2025	\$8,360
Total		\$100,320

Source: OIG Analysis of DGS Financial Records

Fire Station Maintenance Fund Expenditures

Our analysis of DGS and FEMS records indicated that the total West End Fire Station Maintenance Fund expenditures for the FY ended September 30, 2025, were \$162,631, as shown in Table 6.

Table 6. Fire Station Maintenance Expenditures

Period of Performance (FY 2025)	Invoice Date(s)	Amount
October	10/1/2024	\$9,199
November	11/1/2024	\$14,684
December	12/1/2024	\$14,684
January	1/1/2025	\$14,684
February	2/1/2025	\$14,684
March	3/1/2025	\$14,684
April	4/1/2025	\$14,684
May	5/1/2025	\$14,684
June	6/1/2025	\$14,684
July	7/1/2025	\$14,684
August	8/1/2025	\$14,684
September	9/1/2025	\$6,592
Total		\$162,631

Source: OIG Analysis of DGS Financial Records

Finding 3: Maintenance Fund expenditures were permitted by law.

The audit team reviewed the expense schedule for the West End Maintenance Fund for FY 2025 and selected a representative sample of twenty expenses for detailed testing. We obtained and examined supporting documentation, including invoices, work orders, and utility bills to verify compliance with the

memorandum of agreement between DGS and DCPL and the requirements specified in the West End Parcels Development Omnibus Act of 2010.

Our testing confirmed that all expenditures were for authorized maintenance, insurance, and capital improvement purposes as required by DC Code § 1-325.181(a). The expenses properly aligned with the Fund's purpose of ensuring both facilities are "maintained in a manner that is consistent with the high-quality conditions of the larger buildings of which they are a part." *Id.* We found no evidence of expenses prohibited by law or outside the scope of the Fund's intended purpose.

CONCLUSION

We performed the West End Library and Fire Station Maintenance Fund audit covering the period from October 1, 2024, to September 30, 2025. Based on our examination, we concluded that:

1. the Fund's assets, liabilities, fund balance, revenue, and expenditures were recorded and reported accurately; and
2. we did not identify any Maintenance Fund expenditures that were not permitted under the law.



APPENDIX 1. FINDINGS

Table of Findings

No.	Finding
1	Maintenance Fund assets, liabilities, fund balance, and revenue were recorded and reported accurately.
2	Maintenance Fund expenditures were recorded and reported accurately.
3	Maintenance Fund expenditures were permitted by law.





APPENDIX 2. AUDITING STANDARDS

Government Auditing Standard (GAS) § 9.08 states that “[t]he purposes of audit reports are to (1) clearly communicate the results of audits to those charged with governance, the appropriate officials of the audited entity, and the appropriate oversight officials, and (2) facilitate follow-up to determine whether appropriate corrective actions have been taken.” In addition, GAS § 8.30 requires auditors to “evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from previous engagements that are significant within the context of the audit objectives.”

DC Code § 1-301.115a(a-1)(3) requires OIG to provide a means for keeping the Mayor, Council, and District government department and agency heads fully and currently informed about problems and deficiencies relating to the administration of District programs, and operations and the necessity for and progress of corrective actions.

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