

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



**VIA EMAIL**

April 30, 2021

The Honorable Muriel Bowser  
Mayor of the District of Columbia  
Mayor's Correspondence Unit  
1350 Pennsylvania Avenue, N.W., Suite 316  
Washington, D.C. 20004

The Honorable Phil Mendelson  
Chairman  
Council of the District of Columbia  
John A. Wilson Building  
1350 Pennsylvania Avenue, N.W., Suite 504  
Washington, D.C. 20004

Dear Mayor Bowser and Chairman Mendelson:

This letter informs you that the Office of the Inspector General (OIG) plans to begin the fiscal year (FY) 2021 Comprehensive Annual Financial Report audit, which will be conducted under project code OIG No. 21-1-25MA. As you are aware, the Mayor is required to “[s]ubmit to the Council, by February 1st of each fiscal year, a complete financial statement and report for the preceding fiscal year, as audited by the [Office of the] Inspector General of the District of Columbia ....”<sup>1</sup>

In auditing the District's complete financial statements, the OIG is required to contract with an independent auditor who is not an officer or employee of the OIG<sup>2</sup> to audit the complete financial statements and report on the activities of the District government for each fiscal year.<sup>3</sup> FY 2021 represents the second year the OIG has contracted with McConnell & Jones, LLP (MJ) to audit the District's financial statements. MJ will conduct this audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

---

<sup>1</sup> D.C. Code § 1-204.48(a)(4).

<sup>2</sup> D.C. Code § 1-301.115a(a)(4).

<sup>3</sup> *Id.* § 1-301.115a(a)(3)(H).

MJ is also contractually required to review work papers of third-party CPA firms who audit financial statements of component units, organization units, funds, and programs.<sup>4</sup> I am asking District agency leaders (copied on this letter) of entities audited by third-party auditors to ensure that the third-party auditors are engaged no later than August 13, 2021, and they express opinions on the entities' financial statements no later than December 15, 2021. I am also requesting, by no later than May 31, 2021, a list of new accounting standards that the entities have implemented or plan to implement in FY 21.

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

Robert Binelli, Contract Administrator, will be reaching out to District agencies to arrange a kick-off meeting to introduce MJ, discuss the audit process, and answer questions. I also request that all District agency leaders who receive this letter provide a point of contact from their agency to Mr. Binelli at [robert.binelli@dc.gov](mailto:robert.binelli@dc.gov) by May 7, 2021.

If you have questions in the interim, please contact me or have a member of your staff contact Fekede Gindaba, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,



Daniel W. Lucas  
Inspector General

DWL/wms

cc: Mr. Kevin Donahue, City Administrator, District of Columbia (via email)  
The Honorable Robert C. White, Jr., Chairperson, Committee on Government  
Operations and Facilities (via email)  
Dr. Fitzroy Lee, Interim Chief Financial Officer, Office of the Chief Financial Officer  
(via email)  
The Honorable Kathy Patterson, D.C. Auditor, Office of the D.C. Auditor,  
Attention: Cathy Patten (via email)  
Mr. Wayne McConnell, Managing Partner, McConnell & Jones, LLP (via email)  
District Agency/Department Leaders (see attachment)

---

<sup>4</sup> Namely, District of Columbia Housing Finance Agency, D.C. Tobacco Settlement Financing Corporation, D.C. Retirement Board, D.C. Green Finance Authority, 401(a) Defined Contribution Plan, 457 Deferred Compensation Plan, and Section 529 College Savings Plan.

ATTACHMENT – DISTRIBUTION LIST

**DISTRIBUTION LIST OF  
GOVERNMENT AGENCY/DEPARTMENT LEADERS**

Mr. John Falcicchio, Deputy Mayor for Planning and Economic Development, Office of the Deputy Mayor for Planning and Economic Development  
Mr. Christopher Geldart, Acting Deputy Mayor for Public Safety and Justice, Office of the Deputy Mayor for Public Safety and Justice  
Ms. Lucinda Babers, Deputy Mayor for Operations and Infrastructure, Office of the Deputy Mayor for Operations and Infrastructure  
Mr. Paul Kihn, Deputy Mayor for Education, Office of the Deputy Mayor for Education  
Mr. Wayne Turnage, MPH, Deputy Mayor for Health and Human Services, Office of the Deputy Mayor for Health and Human Services/Director, Department of Health Care Finance  
The Honorable Karl Racine, Attorney General for the District of Columbia, Office of the Attorney General  
Dr. Fitzroy Lee, Interim Chief Financial Officer, Office of the Chief Financial Officer  
Mr. Jed Ross, Director and Chief Risk Officer, District of Columbia Office of Risk Management  
Mr. Rich Harrington, Associate Director, Mayor's Office of Policy  
Ms. Karima M. Woods, Acting Commissioner, Department of Insurance, Securities and Banking  
Ms. Brenda Donald, Director, Child and Family Services Agency  
Mr. Marc D. Loud, Sr., Chief Administrative Judge, Contract Appeals Board  
Ms. Ventris C. Gibson, Director, D.C. Department of Human Resources  
Ms. Laura Zeilinger, Director, D.C. Department of Human Services  
Ms. Mila Kofman, Executive Director, D.C. Health Benefit Exchange Authority  
Mr. Ridgely Bennett, Interim Executive Director, Office of Lottery and Gaming (OLG)/D.C. Lottery and Charitable Games Control Board  
Ms. Laura Newland, Director, Department of Aging and Community Living  
Dr. Barbara J. Bazron, Director, Department of Behavioral Health  
Mr. Ernest Chrappah, Director, Department of Consumer and Regulatory Affairs  
Mr. Quincy L. Booth, Director, Department of Corrections  
Dr. Unique N. Morris-Hughes, Director, Department of Employment Services  
Dr. Jenifer Smith, Director, Department of Forensic Services  
Mr. David Do, Director, Department of For-Hire Vehicles  
Mr. Keith A. Anderson, Director, Department of General Services  
Dr. LaQuandra S. Nesbitt, MPH, Director, Department of Health  
Ms. Polly Donaldson, Director, Department of Housing and Community Development  
Mr. Gabriel Robinson, Director, Department of Motor Vehicles  
Mr. Delano Hunter, Director, Department of Parks and Recreation  
Ms. Christine V. Davis, Interim Director, Department of Public Works  
Ms. Kristi C. Whitfield, Director, Department of Small and Local Business Development  
The Honorable Tommy Wells, Director, Department of the Energy and the Environment  
Ms. Lindsey Appiah, Interim Director, Department of Youth Rehabilitation Services  
Mr. Andrew Reese, Director, Department on Disability Services  
Mr. Everett Lott, Interim Director, District Department of Transportation

ATTACHMENT – DISTRIBUTION LIST

Mr. Tyrone Garrett, Executive Director, District of Columbia Housing Authority  
Mr. Gregory A. O'Dell, President/Chief Executive Officer, Washington Convention and Sports Authority  
Dr. Lewis D. Ferebee, Chancellor, District of Columbia Public Schools  
Mr. John A. Donnelly, Sr., Fire and EMS Chief, Fire and Emergency Medical Services Department  
Dr. Christopher Rodriguez, Director, Homeland Security and Emergency Management Agency  
Mr. Ronan Gulstone, Director, Office of Policy and Legislative Affairs  
Mr. Robert J. Contee, III, Chief of Police, Metropolitan Police Department  
Ms. Colene Daniel, Chief Executive Officer, Not-For-Profit Hospital Corporation/United Medical Center  
Mr. Angie M. Gates, Director, Office of Cable Television, Film, Music and Entertainment  
Mr. George A. Schutter, Director, Office of Contracting and Procurement  
Mr. Mathew McCollough, Director, Office of Disability Rights  
Mr. Eugene D. Kinlow, Director, Office of Federal and Regional Affairs  
Ms. Mónica Palacio, Acting Director, Office of Human Rights  
Mr. E. Lindsey Maxwell, II, Esq., Director, Office of Labor Relations and Collective Bargaining  
Mr. Andrew Trueblood, Director, Office of Planning  
Mr. Ronald Mason, Jr., J.D., President, University of the District of Columbia  
Dr. Francisco J. Diaz, FACP, Chief Medical Examiner, Office of the Chief Medical Examiner  
Ms. Lindsey Parker, Chief Technology Officer, Office of the Chief Technology Officer  
Mr. Daniel W. Lucas, Inspector General, Office of the Inspector General  
Ms. Kimberly A. Bassett, Secretary of the District of Columbia, Office of the Secretary  
Ms. Beverly L. Perry, Senior Advisor, Office of the Senior Advisor  
Ms. Shana Young, Interim Superintendent, Office of the State Superintendent of Education  
Ms. Cleo Subido, Interim Director, Office of Unified Communications  
Dr. Faith Gibson Hubbard, Director, Mayor's Office of Community Affairs  
Mr. Aly Kaba, Director, Mayor's Office on African Affairs  
Ms. Jennifer L. Porter, Executive Director, Mayor's Office on Women's Policy and Initiatives  
Ms. Alexis L. Squire, Chief Service Officer, Mayor's Office of Volunteerism and Partnerships  
Mr. Lamont Carey, Director, Mayor's Office on Returning Citizens Affairs  
Mr. Thomas Bowen, Director, Mayor's Office of Religious Affairs  
Mr. Shawn Townsend, Director, Mayor's Office of Nightlife and Culture  
Ms. Sheila Alexander-Reid, Director, Mayor's Office of LGBTQ Affairs  
Mr. Jason Wallace, Director, Mayor's Office on Fathers, Men, and Boys  
Ms. Julie Lawson, Director, Mayor's Office of the Clean City  
Mr. Thomas Bowen, Director, Mayor's Office of African American Affairs  
Mr. Elliot J. Tommingo, Director, Mayor's Office of Veterans' Affairs  
Mr. Ben de Guzman, Executive Director, Mayor's Office on Asian and Pacific Islander Affairs  
Ms. Jackie Reyes-Yanes, Director, Mayor's Office on Latino Affairs  
Ms. Michelle M. Garcia, Director, Office of Victims Services and Justice Grants  
Mr. Buwa Binitie, Chairman, Board of Directors, District of Columbia Housing Finance Agency

ATTACHMENT – DISTRIBUTION LIST

Mr. Christopher E. Donald, Executive Director and CEO, District of Columbia Housing Finance Agency  
Ms. Carmen Pigler, Deputy Chief Financial Officer/D.C. Treasurer/Co-Chair, D.C. Tobacco Settlement Financing Corporation  
Ms. Betsy Cavendish, EOM General Counsel/Co-Chair, D.C. Tobacco Settlement Financing Corporation  
Ms. Karen Hsu, Interim Executive Director, D.C. Retirement Board  
Mr. Joseph W. Clark, Chair, D.C. Retirement Board  
Ms. Eugenia Collis, Associate Treasurer, Trustee/Plan Administrator for D.C. 529 College Savings Program Trust, 401(a) Defined Contribution Plan, 457(b) Deferred Compensation Plan  
Ms. Brandi Colander, Chair, Board of Directors, D.C. Green Finance Authority  
Mr. Eli Hopson, Chief Executive Officer, D.C. Green Finance Authority