

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



July 21, 2023

Kevin Donahue
City Administrator
Government of the District of Columbia
John A. Wilson Building
1350 Pennsylvania Avenue, N.W., Suite 513
Washington, D.C. 20004

Glen Lee
Chief Financial Officer
Office of the Chief Financial Officer
John A. Wilson Building
1350 Pennsylvania Avenue, N.W., Suite 203
Washington, D.C. 20004

Dr. Christina Grant
State Superintendent of Education
Office of the State Superintendent of Education
1050 First Street, N.E.
Washington, D.C. 20002

Dear Mr. Donahue, Chief Financial Officer Lee, and State Superintendent Grant:

My Office's Inspections and Evaluations (I&E) Unit will soon start an evaluation of the District of Columbia Government's compliance with the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Pub.L. 116-260.

The objectives for this project, which is part of the Office Inspector General's (OIG's) *Fiscal Year 2023 Audit and Inspection Plan*,¹ are to determine whether the Education Stabilization-funded projects from the Department of Education Formula Grant, S425U210034, as distributed to District agencies by the City Administrator, Chief Financial Officer, and State Superintendent: (1) comply with the allowable activities for the federal assistance listing 84.425D (Education Stabilization Fund) under Pub.L. 116-260; (2) comply with equity measures for programs with particular recipient populations; (3) submit audit and performance reports according to the timelines and standards outlined in Pub.L. 116-260; and (4) fulfill the requirements to identify key roles and responsibilities, points of contact, and management leaders for federal recovery-funded programs.

¹ This document is accessible on the OIG website at <https://oig.dc.gov/oig-services/reports/annual-reports>.

I&E projects are conducted under the Quality Standards for Inspection and Evaluation promulgated by the Council of Inspectors General on Integrity and Efficiency. As a matter of standard practice, our inspections and evaluations pay particular attention to the quality of internal control.²

Please provide the name, telephone number, and email address of the person who will serve as the Office of the City Administrator (OCA), Office of the Chief Financial Officer (OCFO), and Office of the State Superintendent of Education (OSSE) point of contact (POC) for this evaluation to Yulanda Gaither, Assistant Inspector General for Inspection and Evaluation, no later than July 28, 2023.

Also, please provide electronic copies of the following information to Yulanda Gaither at yulanda.gaither@dc.gov so that the I&E team can prepare its fieldwork methodology and plan:

- The name and contact information for the OCA, OCFO, and OSSE federal recovery program manager, if different from the POC identified for this engagement;
- A list of current OCA, OCFO, and OSSE employees whose responsibilities involve any part of the federal recovery fund planning process, including those who deal with agencies about federal recovery funds or review agency reports prepared for federal agencies.
- A list of agencies, entities, local education agencies, schools, or other sub-recipients that received funds from the Department of Education's S425U210034 formula grant and the name of the federal grant coordinator at each agency as of September 30, 2022.
- All procedures, templates, or other written guidance provided by OCA, OCFO, and OSSE to agencies in fiscal years 2021 and 2022 about developing federal recovery fund program plans; selecting and reporting on equity measures; and submitting required monitoring and performance reports or other information.


Ms. Gaither will coordinate with each identified POC to schedule an entrance conference. As needed, the OIG will contact other District agencies to request information and schedule interviews. If you have any questions, please contact me or Yulanda Gaither, Assistant Inspector General for Inspections and Evaluations at yulanda.gaither@dc.gov or 202-355-4707.

²⁴Internal control" is defined by the U.S. Government Accountability Office (GAO) as comprising "the plans, methods, policies, and procedures used to fulfill the mission, strategic plan, goals, and objectives of the entity" and is "not one event, but a series of actions that occur throughout an entity's operations." Furthermore, internal control is a process that provides "reasonable assurance that the objectives of an entity will be achieved," "serves as the first line of defense in safeguarding assets," and is an "integral part of the operational processes management uses to guide its operations." U.S. GOV'T ACCOUNTABILITY OFFICE, STANDARDS FOR INTERNAL CONTROL IN THE FEDERAL GOVERNMENT 5-6, GAO-14-704G (Sept. 2014), <https://www.gao.gov/products/GAO-14-704G> (last visited June 7, 2023).

CFO Lee and State Superintendent Grant
D.C. Government's Compliance with the
Coronavirus Response and Relief Supplemental
Appropriations Act, 2021
Engagement Letter
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Thank you, in advance, for your cooperation and I look forward to working with your offices in our joint efforts to improve the quality of services provided to the District.

Sincerely,


Daniel Lucas (Jul 21, 2023 14:59 EDT)

Daniel W. Lucas
Inspector General

DWL/yg

cc: The Honorable Phil Mendelson, Chairman, Council of the District of Columbia
The Honorable Kathy Patterson, D.C. Auditor, Office of the D.C. Auditor
The Honorable Kenyan R McDuffie, Chairperson, Committee on Business and Economic Development, Council of the District of Columbia
The Honorable Anita Bonds, Chairperson, Committee on Executive Administration and Labor, Council of the District of Columbia
The Honorable Christina Henderson, At-Large Councilmember, Council of the District of Columbia
The Honorable Robert C. White, Jr., Chairperson, Committee on Government Operations and Facilities, Council of the District of Columbia
The Honorable Brianne K. Nadeau, Chairperson, Committee on Public Works and Operations, Ward 1 Councilmember, Council of the District of Columbia
The Honorable Brooke Pinto, Ward 2 Councilmember, Council of the District of Columbia
The Honorable Matthew Frumin, Ward 3 Councilmember, Council of the District of Columbia
The Honorable Janeese Lewis George, Ward 4 Councilmember, Council of the District of Columbia
The Honorable Zachary Parker, Ward 5 Councilmember, Council of the District of Columbia
The Honorable Charles Allen, Ward 6 Councilmember, Council of the District of Columbia
The Honorable Vincent C. Gray, Ward 7 Councilmember, Council of the District of Columbia
The Honorable Trayon White, Sr., Ward 8 Councilmember, Council of the District of Columbia
The Honorable Lewis D. Ferebee, Chancellor, District of Columbia Public Schools
The Honorable Lea Crusey, Chair, District of Columbia Public Charter School Board