

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



October 11, 2019

Laura Zeilinger
Director
Department of Human Services
64 New York Avenue, N.E.
Washington, D.C. 20002

Hanseul Kang
State Superintendent of Education
Office of the State Superintendent of Education
1050 First Street, N.E.
Washington, D.C. 20002

Dear Director Zeilinger and State Superintendent Kang:

My Office's Inspections and Evaluations (I&E) Unit will soon start an inspection of the District of Columbia Child Care Subsidy Voucher Program. The objectives for this project, which is part of the OIG's *Fiscal Year 2020 Audit and Inspection Plan*,¹ are to: (1) assess the Office of the State Superintendent of Education's (OSSE) current Child Care Subsidy eligibility determination process, with a particular focus on changes implemented since publication of the OIG's August 2016 special evaluation;² and (2) evaluate the effectiveness of internal controls designed to prevent subsidy payments to ineligible or unlicensed child care providers.

I&E projects are conducted under the *Quality Standards for Inspection and Evaluation* promulgated by the Council of the 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.³

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

² D.C. OFFICE OF THE INSPECTOR GENERAL, OIG No. 16-I-0073, SPECIAL EVALUATION OF THE DEPARTMENT OF HUMAN SERVICES CHILD CARE SERVICES DIVISION, CHILD CARE SUBSIDY PROGRAM (Aug. 2016).

³ "Internal 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).

Please provide Edward Farley, Assistant Inspector General for Inspections and Evaluations, with the name and telephone number of the person who will serve as the primary point of contact at your respective agency during the inspection. You can reach Mr. Farley at 202-727-9249 or edward.farley@dc.gov.

In addition, Mr. Farley will need the following information no later than October 21, 2019, so the I&E team can prepare its inspection plan:

- The current version of OSSE's "Eligibility Determinations for Subsidized Child Care Policy Manual;"
- Any additional policies or written directives pertaining to how DHS employees should report potentially fraudulent activity to OSSE or another oversight entity; and
- Information or documentation that explains the Child Care Services Division's quality assurance case review process.

Mr. Farley will schedule an entrance conference with the point of contact you identify. Thank you in advance for your cooperation, and I look forward to working with DHS and OSSE in our joint efforts to improve the quality of services provided to District stakeholders.

Sincerely,



Daniel W. Lucas
Inspector General

cc: The Honorable Muriel Bowser, Mayor, District of Columbia
Mr. Rashad Young, City Administrator
Mr. Wayne Turnage, Deputy Mayor for Health and Human Services
The Honorable Phil Mendelson, Chairman, Council of the District of Columbia
The Honorable Brianne K. Nadeau, Chairperson, Committee on Human Services,
Council of the District of Columbia
The Honorable Kathy Patterson, D.C. Auditor, Office of the D.C. Auditor, Attention:
Cathy Patten