

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General



VIA EMAIL

May 19, 2022

The Honorable Muriel Bowser
Mayor of the District of Columbia
Mayor's Correspondence Unit
John A. Wilson Building
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 audit of the fiscal year (FY) 2022 Annual Comprehensive Financial Report (ACFR), which will be conducted under project code OIG No. 22-1-26MA. 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”¹

The OIG is required to contract with an independent auditor who is not an officer or employee of the OIG² to audit the complete financial statements and report on the activities of the District government for each fiscal year.³ FY 2022 represents the third year the OIG has contracted with McConnell & Jones, LLP (MJ). 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.

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.⁴ 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 12, 2022, and they express opinions on the entities’ financial statements no later than December 14, 2022.

¹ D.C. Code § 1-204.48(a)(4).

² D.C. Code § 1-301.115a(a)(4).

³ *Id.* § (a)(3)(H).

⁴ 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.


I am also requesting that no later than June 15, 2022, District agency leaders copied herein provide this Office with a list of new accounting standards that the entities have implemented or plan to implement in FY 22.

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, the Office of the Chief Financial Officer, and 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 Wanda Scales at wanda.scales@dc.gov by May 27, 2022.

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

Attachment

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

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, 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
Mr. Jed Ross, Director and Chief Risk Officer, District of Columbia Office of Risk Management
Ms. Jenny Kessler, Associate Director, Mayor’s Office of Policy and Innovation
Ms. Karima M. Woods, Commissioner, Department of Insurance, Securities and Banking
Mr. Robert L. Matthews, Director, Child and Family Services Agency
Mr. Marc D. Loud, Chief Administrative Judge, Contract Appeals Board
Mr. E. Lindsey Maxwell II, Esq., Interim Director, D.C. Department of Human Resources
Ms. Laura Green Zeilinger, Director, D.C. Department of Human Services
Ms. Mila Kofman, Executive Director, D.C. Health Benefit Exchange Authority
Mr. Frank Suarez, 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. Thomas N. Faust, Director, Department of Corrections
Dr. Unique N. Morris-Hughes, Director, Department of Employment Services
Mr. Anthony Crispino, Interim Director, Department of Forensic Services
Mr. Keith A. Anderson, Director, Department of General Services
Dr. LaQuandra S. Nesbitt, MPH, Director, Department of Health
Mr. Drew Hubbard, Interim Director, Department of Housing and Community Development
Mr. Gabriel Robinson, Director, Department of Motor Vehicles
Mr. Delano Hunter, Director, Department of Parks and Recreation
Mr. Michael A. Carter, 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. Hilary Cairns, Director, Department of Youth Rehabilitation Services
Mr. Andrew Reese, Director, Department on Disability Services
Mr. Everett Lott, Director, District Department of Transportation
Ms. Brenda Donald, Executive Director, District of Columbia Housing Authority

ATTACHMENT – DISTRIBUTION LIST

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. Marcela Maamari, Interim 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. Hnin Khaing, Interim Director, D.C. Office of Human Rights
Mr. E. Lindsey Maxwell II, Esq., Director, Office of Labor Relations and Collective Bargaining
Ms. Anita Cozart, Interim Director, Office of Planning
Dr. Ronald Mason, Jr., 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
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
Dr. Christina Grant, State Superintendent, Office of the State Superintendent of Education
Ms. Karima Holmes, Director, Office of Unified Communications
Ms. Jackie Reyes-Yanes, Director, Mayor’s Office of Community Affairs
Mr. Buwa Binitie, Chairman, District of Columbia Housing Finance Agency
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
Mr. Gianpiero “JP” Balestrieri, Executive Director, D.C. Retirement Board
Mr. Joseph W. Clark, Chair, D.C. Retirement Board
Mr. Rodney Dickerson, Program Director, D.C. 529 College Savings Program Trust, 401(a) Defined Contribution Plan, 457(b) Deferred Compensation Plan
Ms. Brandi Colander, Chair, D.C. Green Finance Authority
Mr. Eli Hopson, Chief Executive Officer, D.C. Green Finance Authority