

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General



Inspector General

February 23, 2021

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

Kevin Donahue
City Administrator
Office of the City Administrator
The John A Wilson Building
1350 Pennsylvania Avenue, N.W., Suite 521
Washington, D.C. 20004

Re: Management Implication Report (MIR)¹ – Agencies Undertaking External Audits and Conducting Inquiries into Potential Criminal Violations

Dear Mayor Bowser and City Administrator Donahue:

As you are aware, the Office of the Inspector General (OIG) independently conducts and supervises audits, inspections, and investigations in order to promote economy, efficiency, and effectiveness and to prevent and detect corruption, mismanagement, waste, fraud, and abuse in District programs and operations.² The OIG's oversight responsibilities cover the entirety of District government programs and operations, including independent agencies.³

Complementary to the OIG's oversight mission, District agencies routinely engage external entities to assess their programs and operations and will undertake internal administrative inquiries into alleged employee misconduct. The OIG is issuing this MIR to remind agencies of the statutory requirements regarding external audits and the OIG, and to provide advice on how to avoid potentially jeopardizing a criminal investigation when considering whether to conduct an internal administrative inquiry.

District Agency Responsibility to Provide OIG with Advance Notification and Resulting Final Report of All External Audits. D.C. Code requires District agencies to provide advance notification of all external audits and immediately provide the OIG with a copy of any final

¹ The OIG issues MIRs on matters of priority concern that affect multiple District agencies.

² D.C. Code §§ 1-301.115a (a-1)(1) and (2).

³ *Id.* at § (a-1)(1).

report issued.⁴ The OIG considers the following National Institute of Government Purchasing (NIGP)⁵ commodity codes as services that constitute “auditing:”

- 918-00-00: Consulting Services
- 918-04-00: Accounting/Auditing/Budget Consulting
- 918-75-00: Management Consulting
- 946-20-10: Auditing Services
- 946-20-10: Professional Services (Not Otherwise Classified)

While the above list is not exhaustive, it should serve as a baseline to aid agencies in determining the types of services procured that trigger their statutory responsibilities to notify the OIG and provide a resulting final deliverable. The OIG considers the “final report issued” to be any deliverable produced by the contractor that may prompt the District agency to take some action or intervention. Advance notification and the resulting deliverables may be sent to the OIG at oig.externalreports@dc.gov.

District Agencies Conducting Administrative Inquiries into Potential Criminal Violations.

Unless properly coordinated, administrative inquiries of such matters may jeopardize effective prosecution of criminal conduct. Investigations to support a criminal prosecution require the expertise of properly trained and duly authorized criminal investigators. Therefore, when evidence of criminal conduct within the OIG’s purview is discovered, District agencies must coordinate with the OIG before an administrative inquiry proceeds. To avoid jeopardizing a potential criminal investigation, District agencies should implement the following procedures:

1. Upon discovery of possible criminal activity, suspend the administrative inquiry so that any additional activities do not interfere with a potential criminal investigation, to include refraining from conducting any additional interviews or discussing related matters with any witnesses or the subject(s) until directed to resume the inquiry by the OIG.
2. District agencies shall immediately report the information discovered and the action(s) taken to the OIG at (202) 727-2540.
3. In suspending their activities, District agencies shall take special care to avoid alerting witnesses, subjects, or others that information suggesting criminal activity has been discovered.

If you have any questions on either of the above requirements, please contact Matt Wilcoxson, Deputy Inspector General for Operations at (202) 727-9537 or matthew.wilcoxson@dc.gov.


⁴ *Id.* at § (a)(3)(B).

⁵ The D.C. Office of Contracting and Procurement maintains access to the listing of NIGP commodity codes at <http://app.ocp.dc.gov/RUI/information/nigplist.asp>.

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Thank you in advance for your attention to these matters and your continued support of good governance in the District of Columbia government.

Sincerely,


Daniel W. Lucas
Inspector General

DWL/mnw

cc: District of Columbia Agency Heads