



DISTRICT OF COLUMBIA | OFFICE OF THE INSPECTOR GENERAL

May 20, 2024

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

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

Subject: **Fiscal Year 2024 Annual Comprehensive Financial Report (ACFR) | [OIG No. 24-1-07MA](#)**

Dear Mayor Bowser and Chairman Mendelson:

The Office of the Inspector General (OIG) is beginning the audit for the fiscal year (FY) 2024 Annual Comprehensive Financial Report (ACFR). Pursuant to D.C. Code § 1-204.48(a)(4), 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[.]"

The OIG is required to contract with an independent auditor who is not an OIG officer or employee to audit the complete financial statements and report on the activities of the District government for each fiscal year.¹ The OIG contracted with McConnell & Jones, LLP (MJ) to conduct the FY 2024 audit.² MJ will conduct this audit in accordance with generally accepted U.S. standards, such as those applicable to financial audits contained in [Government Auditing Standards](#), issued by the Comptroller General of the United States.

We ask that District agency leaders:

1. By May 27, 2024, provide the OIG with a point of contact to Ms. Wanda Scales at wanda.scales@dc.gov,

¹ D.C. Code § 1-301.115a(a)(4).

² FY 2024 is the fifth and final option year in OIG's contract with MJ.

2. By June 14, 2024, provide the OIG with a list of any new accounting standards that your entity implemented, or plans to implement, in FY 2024, and
3. Promptly inform the OIG of any significant events that may affect the scheduled delivery of the ACFR.

Additionally, we ask that District agency leaders whose entity's financial statements are audited by a third-party auditor:³

1. By August 9, 2024, ensure that the auditor is engaged and
2. Ensure that your contract's option year renewal, and/or modifications contain definitized requirements for the delivery of the third-party audit opinions on your entity's financial statements to the OIG no later than December 13, 2024.

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 DC Council, the Office of the Chief Financial Officer, other District management officials, and independent agencies.

Mr. Robert Binelli, Contract Administrator, will contact District agencies to arrange the initial meeting to reintroduce MJ, discuss the audit process, and answer any questions. In the interim, if you have questions, please contact me or Dr. Slemo Warigon, Assistant Inspector General for Audits, at 202-727-2540.

Sincerely,



Daniel W. Lucas
Inspector General

DWL/SDW/wms

cc: See Distribution List

³ MJ is contractually required to review workpapers and resulting opinions of third-party CPA firms who audit financial statements of component units, organization units, funds, and programs; this includes the: District of Columbia Housing Finance Agency, Tobacco Settlement Financing Corporation, Retirement Board, Green Finance Authority, 401(a) Defined Contribution Plan, 457 Deferred Compensation Plan, and Section 529 College Savings Plan.

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Fire and Emergency Medical Services Department

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It Office of Contracting and Procurement

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Dr. Christina Grant, State Superintendent, Office of the State Superintendent of Education

Ms. Bernice Butler, Executive Director, State Board of Education

Ms. Eboni-Rose Thompson, President, State Board of Education

Ms. Heather McGaffin, Director, Office of Unified Communications

Mr. Christopher E. Donald, Executive Director and CEO, District of Columbia Housing Finance Agency

Mr. Stephen M. Green, Chairman, District of Columbia Housing Finance Agency

Mr. Gianpiero "JP" Balestrieri, Executive Director, DC Retirement Board

Mr. Joseph M. Bress, Chair, D.C. Retirement Board

Ms. Trisha Miller, CEO and Chief Financial Officer, DC Green Finance Authority

Ms. Brandi Colander, Chair, Board of Directors, DC Green Finance Authority

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Ms. Rosalyn Overstreet-Gonzalez, Chairperson, District of Columbia State Athletic Commission

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Ms. Monica Holman Evans, Executive Director, DC Board of Elections

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Mr. Douglas A. Warshof, Chairperson, Public Employee Relations Board

Mr. Tony Williams, Chairperson, Tax Revision Commission

Mr. Nick Johnson, Executive Director, Tax Revision Commission

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Ms. Johanna Shreve, Chief Tenant Advocate of the District of Columbia, Office of the Tenant Advocate

Ms. Sara Jo Bardin, Director, Office of Zoning

Mr. Gizachew Andargeh, Executive Director, Real Property Tax Appeals Commission

The Honorable Adam R. Hunter, Chair and Chief Administrative Judge, Rental Housing Commission

Mr. Jinwoo Charles Park, Executive Director, Criminal Code Reform Commission

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Mr. Fred Moosally, Director, Alcoholic Beverage and Cannabis Administration

Mr. Glen Lee, Chief Financial Officer

Ms. Carmen Pigler, Deputy Chief Financial Officer and DC Treasurer and Co-Chair of the DC Tobacco Settlement Financing Corporation, DC 529 College Savings Program Trust, 401(a) Defined Contribution Plan, and 457(b) Deferred Compensation Plan

The Honorable Anita Bonds, Chairperson, Committee on Executive Administration and Labor

The Honorable Kathy Patterson, DC Auditor

Mr. Wayne McConnell, Managing Partner, McConnell & Jones, LLP