Mission

Our mission is to independently audit, inspect, and investigate matters pertaining to the District of Columbia government in order to:

- prevent and detect corruption, mismanagement, waste, fraud, and abuse;
- promote economy, efficiency, effectiveness, and accountability;
- inform stakeholders about issues relating to District programs and operations; and
- recommend and track the implementation of corrective actions.

Vision

Our vision is to be a world-class Office of the Inspector General that is customer-focused and sets the standard for oversight excellence!

Core Values

Excellence * Integrity * Respect * Creativity * Ownership
* Transparency * Empowerment * Courage * Passion
* Leadership
January 31, 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
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:


On January 3, 2022, MJ issued its opinion and concluded that the financial statements are presented fairly in all material respects, in accordance with accounting principles generally accepted in the United States of America. MJ identified no material weaknesses in internal control over financial reporting.

If you have questions about this report, please contact me or Fekede Gindaba, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,

Daniel W. Lucas
Inspector General

DWL/wms

Enclosure

cc: See Distribution List
DISTRIBUTION (via e-mail):

Mr. Kevin Donahue, City Administrator for the District of Columbia, Office of the City Administrator
Mr. Barry Kreiswirth, General Counsel, Office of the City Administrator, District of Columbia
Mr. Eugene Adams, Director, Mayor’s Office of Legal Counsel
Mr. John Falcicchio, Deputy Mayor for Planning and Economic Development and Chief of Staff, Executive Office of the Mayor
Ms. Lucinda Babers, Deputy Mayor for Operations and Infrastructure, Executive Office of the Mayor
The Honorable Mary Cheh, Chairperson, Committee on Transportation and the Environment
The Honorable Robert C. White, Jr., Chairperson, Committee on Government Operations and Facilities
Ms. LaToya Foster, Director of Communications, Office of Communications, Executive Office of the Mayor
Ms. Jennifer Reed, Director, Office of Budget and Performance Management, Office of the City Administrator
Mr. Everett Lott, Director, District Department of Transportation
Ms. Nyasha Smith, Secretary to the Council
The Honorable Karl Racine, Attorney General for the District of Columbia
Dr. Fitzroy Lee, Acting Chief Financial Officer, Office of the Chief Financial Officer
Mr. Timothy Barry, Executive Director, Office of Integrity and Oversight, Office of the Chief Financial Officer
The Honorable Kathy Patterson, D.C. Auditor, Office of the D.C. Auditor
Mr. Jed Ross, Director and Chief Risk Officer, Office of Risk Management
Ms. Beryl H. Davis, Director, Financial Management and Assurance
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The Honorable Carolyn Maloney, Chairwoman, House Committee on Oversight and Reform, Attention: Ethan Van Ness
The Honorable James Comer, Ranking Member, House Committee on Oversight and Reform, Attention: Sara Ratliff
The Honorable Rosa DeLauro, Chair, House Committee on Appropriations, Attention: Elizabeth Albertine
The Honorable Kay Granger, Ranking Member, House Committee on Appropriations, Attention: John Martens
The Honorable Maxine Waters, Chairwoman, House Committee on Financial Services, Attention: Faith Morgan
The Honorable Patrick McHenry, Ranking Member, House Committee on Financial Services, Attention: Jon Skladany
The Honorable Mike Quigley, Chairman, House Subcommittee on Financial Services and General Government, Attention: Elliot Doomes
The Honorable Steve Womack, Ranking Member, House Subcommittee on Financial Services and General Government, Attention: John Martens
The Honorable Patrick J. Leahy, Chairman, Senate Committee on Appropriations, Attention: Erica Chabot
The Honorable Richard Shelby, Vice Chairman, Senate Committee on Appropriations, Attention: Ella Sullins
The Honorable Ron Wyden, Chairman, Senate Committee on Finance, Attention: Isaiah Akin
The Honorable Mike Crapo, Chairman, Senate Committee on Finance, Attention: DeLisa Ragsdale
The Honorable Kyrsten Sinema, Chairman, Senate Subcommittee on Government Operations and Border Management, Attention: Eric Bursch
The Honorable James Lankford, Ranking Member, Senate Subcommittee on Government Operations and Border Management, Attention: James Mann
The Honorable Gary C. Peters, Chairman, Senate Committee on Homeland Security and Governmental Affairs, Attention: David Weinberg
The Honorable Rob Portman, Ranking Member, Senate Committee on Homeland Security and Governmental Affairs, Attention: Pam Thiessen
Mr. Wayne McConnell, Managing Partner, McConnell & Jones LLP
DISTRICT OF COLUMBIA
HIGHWAY TRUST FUND

Financial Statements Together with
Reports of Independent Auditor’s

For the Years Ended
September 30, 2021 and 2020
DISTRICT OF COLUMBIA
HIGHWAY TRUST FUND

September 30, 2021 and 2020

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<td>9-10</td>
</tr>
</tbody>
</table>
INDEPENDENT AUDITOR’S REPORT


Report on the Financial Statements

We have audited the accompanying financial statements of Government of the District of Columbia Highway Trust Fund (the Fund), a capital project fund of the Government of the District of Columbia, as of and for the years ended September 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Fund’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

The Fund’s management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Fund as of September 30, 2021 and 2020, and the changes in its
financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 2 to the financial statements, the financial statements present only the Fund and do not purport to, and do not present fairly the financial position of the Government of the District of Columbia as of September 30, 2021 and 2020, or the changes in its financial position for the years then ended, in conformity with U.S. generally accepted accounting principles. Our opinion is not modified with respect to the matter.

**Other Matters**

**Required Supplementary Information**

Management has omitted management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated January 3, 2022, on our consideration of the Fund’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fund’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Fund’s internal control over financial reporting and compliance.

Washington, D.C.
January 3, 2022
DISTRICT OF COLUMBIA  
HIGHWAY TRUST FUND  

Balance Sheets  
As of September 30, 2021 and 2020

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agency Controlled Cash</td>
<td>25,651,427</td>
<td>35,291,527</td>
</tr>
<tr>
<td>Primary Government Accounts</td>
<td>-</td>
<td>1,401,852</td>
</tr>
<tr>
<td><strong>Total Cash</strong></td>
<td>25,651,427</td>
<td>36,693,379</td>
</tr>
<tr>
<td>Receivables and Other Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes receivable, net</td>
<td>2,641,999</td>
<td>1,536,461</td>
</tr>
<tr>
<td>Due from DC Water, net</td>
<td>351,244</td>
<td>70,783</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>5,557,392</td>
<td>-</td>
</tr>
<tr>
<td>Other Assets</td>
<td>209,775</td>
<td>184,775</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>34,411,837</td>
<td>38,485,398</td>
</tr>
<tr>
<td><strong>LIABILITIES &amp; FUND BALANCE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable, accrued expenses and other liabilities</td>
<td>7,580,858</td>
<td>5,117,549</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>481,735</td>
<td>-</td>
</tr>
<tr>
<td>Retainage</td>
<td>546,675</td>
<td>656,316</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>8,609,268</td>
<td>5,773,865</td>
</tr>
<tr>
<td>Fund Balance:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted</td>
<td>25,802,569</td>
<td>32,711,533</td>
</tr>
<tr>
<td><strong>Total Liabilities &amp; Fund Balance</strong></td>
<td>34,411,837</td>
<td>38,485,398</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements
### Statements of Revenues, Expenditures and Changes in Fund Balance

**For the Years Ended September 30, 2021 and 2020**

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motor Fuel Tax</td>
<td>23,637,882</td>
<td>22,471,680</td>
</tr>
<tr>
<td>Rights of Way Fees</td>
<td>5,557,392</td>
<td>-</td>
</tr>
<tr>
<td>Interest and Other Income</td>
<td>1,287</td>
<td>8,679</td>
</tr>
<tr>
<td>Utility Financed Revenue</td>
<td>41,778</td>
<td>55,819</td>
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<tr>
<td>Other Income</td>
<td>-</td>
<td>1,076,079</td>
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<tr>
<td><strong>Total Revenue</strong></td>
<td>29,238,339</td>
<td>23,612,257</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Appropriated Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Design, Site, Construction, and Equipment Costs</td>
<td>27,009,476</td>
<td>28,992,063</td>
</tr>
<tr>
<td>Project Management Costs</td>
<td>5,514,700</td>
<td>5,459,667</td>
</tr>
<tr>
<td>Non-Participating Costs</td>
<td>3,623,127</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Net Expenditures</strong></td>
<td>36,147,303</td>
<td>34,451,730</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deficiency of Revenues under Expenditures</td>
<td>(6,908,964)</td>
<td>(10,839,473)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Fund Balance</td>
<td>32,711,533</td>
<td>43,551,006</td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>25,802,569</td>
<td>32,711,533</td>
</tr>
</tbody>
</table>

*The accompanying notes are an integral part of these financial statements*
1. DESCRIPTION OF THE HIGHWAY TRUST FUND

The Government of the District of Columbia (the District) established the District of Columbia Highway Trust Fund (the Fund) under the District of Columbia Emergency Highway Relief Act (the Act). The Fund was established as a dedicated highway fund to be comprised, at a minimum, of amounts equivalent to receipts from motor fuel taxes and, if necessary, motor vehicle taxes and fees collected by the District to pay the cost-sharing requirements established under Title 23 of the United States Code. The Fund is required to be separate from the general fund of the District.

The Fund is managed within the District’s Office of the Chief Financial Officer. The Fund is a capital projects fund of the District, restricted for the purpose of executing Federal highway projects.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP), as prescribed by the Government Accounting Standards Board (GASB).

The financial statements of the Fund report the financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain District functions or activities. A fund is a separate entity with a self-balancing set of accounts.

The financial statements of the Fund are intended to present only the financial position and changes in financial position of the Fund and do not purport to, and do not present the financial position or changes in financial position of the District. Additionally, the Fund’s accompanying financial statements are not indicative of the Fund as if it were a stand-alone entity.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Fund’s financial statements are prepared using the economic resources measurement focus and the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon thereafter to be used to pay liabilities of the current period. Those revenues susceptible to accrual are motor fuel excise taxes and interest. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The Fund adopted the financial reporting model, as required by GAAP as set by GASB. GAAP does not require stand-alone financial statements of a governmental fund, which are part of the general government, but are not a component unit or separate legal entity of the general government to present required supplementary information (RSI), including management’s discussions and analysis. While GAAP does not preclude the presentation of RSI from the separate financial
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

statements of a governmental fund, GAAP does not require RSI to be presented. The Fund has elected to not present a management’s discussion and analysis.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, as of the date of the financial statements. Actual results could differ from these estimates.

Cash

The Fund’s cash is deposited in a trust fund account with an eligible financial institution. The bank account is an interest-bearing, demand deposit account. Interest is earned on the account balance with interest compounded daily and paid monthly.

The Fund does not have a separate investment account.

Receivables and Payables

Taxes receivable include motor fuel excise tax levied by the District (including interest and penalties on delinquent taxes that have not been collected, canceled, or abated), less the portion of the receivables estimated not to be collectible. The amount of motor fuel taxes receivable, which were earned but were not available for the purpose of recognition in the Fund is recorded as deferred inflows. Due from DC Water are amounts owed to the Fund by DC Water for construction paid on its behalf that has not been reimbursed. These receivables are recorded at net realizable value.

Accounts payable are the Fund’s share of amounts owed to vendors for goods or services purchased and received. Retainage payable represent the Fund’s share of amounts owed to contractors upon completion of project task, project phase, or project completion as surety for contractor performance. For FY21 there were surcharge funds received from motor fuel that are due to another agency.

Other Assets

Other assets are advances made to other District agencies for work performed on capital projects under an intra-District agreement.

Restricted Fund Balance

The Fund balance is restricted for the District’s cost-sharing requirements for eligible Federal-aid highway projects. The Fund balance must be sufficient to cover the cost sharing requirements established under Title 23, United States Code, based on the 6-year projected Fund’s performance.
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

The dedicated revenues consisted of excise taxes earned on motor fuel sold in the District, at the wholesale level, and interest income earned on the Fund’s bank balances. Taxes are recognized as revenue when the sale takes place. Revenue also consists of public rights-of-way (ROW) fees. The ROW fees supplement local matching fund obligations and are recognized when received from the District.

Payroll-related expenditures

The Fund does not have any direct employees. Instead, direct labor costs are allocated from the District based on actual hours worked at the rate for salary and fringe benefits. Indirect labor and other overhead costs are also allocated to the capital projects. Non-participating costs include direct and indirect labor for certain projects that support the District Department of Transportation (DDOT) capital programs, which are not part of the eligible Federal-aid highway projects reimbursable cost.

Certain employees of the District are covered under a defined contribution pension plan as well as a postemployment benefit plan, which are sponsored by the District. The District prepares a separate annual comprehensive financial report, which can be obtained from the Office of the Chief Financial Officer at 1350 Pennsylvania Avenue, N.W., Suite 209, Washington D.C. 20004.

3. CASH

The Fund’s cash is held in accounts established and approved by the District’s Office of the Chief Financial Officer, Office of Finance and Treasury for the District of Columbia. The Fund Account is an agency-controlled bank account used to receive dedicated revenues transferred from the District for the payment of the District’s share of Federal highway projects and other related expenditures; for the receipt of the Federal Highway Administration’s (FHWA) payment of the Federal share of highway projects that are reimbursable to the District; and for the receipt of interest revenue earned. The Primary Government accounts are dedicated accounts used to record revenues for motor fuel tax revenues and reimbursements, prior to transfer from the District, and to record expenditures for capital program costs, including vendor payments, payroll, and intra-District transfers until reimbursed to the District by the Fund.

The cash balances are insured under the Federal Deposit Insurance Corporation (FDIC) up to $250,000 and securities are insured up to $500,000 under Securities Investor Protection Corporation (SIPC). At times, the balances on deposit and securities will exceed the balance insured by the FDIC and SIPC. The total deposits held are collateralized at 102%.
3. **CASH (Continued)**

Interest earned in these accounts for the years ended September 30, 2021 and 2020 was $1,287 and $8,679 respectively. Based on current domestic microeconomic and market conditions. There has been a steady decline in the interest earned by the fund in the past few years. During FY-2021 the interest rate on the Fund account was cut to 0%.

As of September 30, 2021, and 2020, there was no exposure to interest rate, credit, concentration, or foreign currency risks as the Fund held no investments.

4. **EXPENDITURES**

   **Participating Expenditures**

Participating expenditures are project associated costs eligible for Federal funding, for the District’s matching share of the Federal-aid highway project cost.

   **Non-Participating Expenditures**

Non-participating expenditures are project associated costs not eligible for Federal funding, which are undertaken for the benefit of the District and are included in the project funding plan in addition to federally funded items. Major initiatives of DDOT may be financed from the Fund without funding from FHWA grants, once current year matching of the Federal obligation is satisfied.

   **Federal Cost Adjustments and Grant Disallowances**

Federal grant disallowances occur when the FHWA determines that costs incurred are ineligible for Federal participation based on FHWA program limitations or the scope of the capital projects. There were no grant disallowances for the years ended September 30, 2021 and 2020, respectively.

Because the Fund shares in the matching of Federal awards received by the District for highway projects, the Fund is also subject to various compliance requirements. Federal cost adjustments are based on finalization reviews completed by the DDOT before completing the FHWA required certification of final costs, which must be submitted to the FHWA for each completed Federal-aid highway project. Any cost adjustments resulting from such reviews could become a liability of the District. Management believes such cost adjustments, if any, would be immaterial.

   **Reimbursable from DC Water for Construction Costs**

DC Water shares responsibility in capital projects when road or bridge construction provides an opportunity to maintain, improve, or construct infrastructure supporting DC Water’s services. DC Water reimburses the District for costs and construction engineering oversight. DC Water is billed as construction draw payments are made to third-party vendors. For the year ended September 30, 2020, the DC Water Reimbursement was in excess of non-participating costs in the amount of $1,076,079. The excess had been reclassified to other income in the financial statements.
REPORT OF INTERNAL CONTROLS OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR’S REPORT


Washington, D.C.

We have audited, 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, the financial statements of the Government of the District of Columbia Office Highway Trust Fund (the Fund), a capital project fund of the Government of the District of Columbia, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Fund’s basic financial statements, and have issued our report thereon dated January 3, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Fund’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fund’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations,
contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fund’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Fund’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Washington, D.C.
January 3, 2022
To report fraud, waste, abuse, or mismanagement:

(202) 724-TIPS (8477) and (800) 521-1639

http://oig.dc.gov

oig@dc.gov