

DISTRICT OF COLUMBIA OFFICE OF THE INSPECTOR GENERAL

OIG Project No. 23-1-23GG(a)

January 31, 2024



University of the District of Columbia

Management Recommendations for
the Year Ended September 30, 2023

GUIDING PRINCIPLES

ACCOUNTABILITY * INTEGRITY * PROFESSIONALISM

TRANSPARENCY * CONTINUOUS IMPROVEMENT *

EXCELLENCE



OUR MISSION

We independently audit, inspect, and investigate matters pertaining to the District of Columbia government 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.

OUR 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!

OUR GUIDING PRINCIPLES

- Accountability
- Continuous Improvement
- Excellence
- Integrity
- Professionalism
- Transparency





January 31, 2024

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

Subject: **University of the District of Columbia | 23-1-23GG(a)**

Dear Mayor Bowser and Chairman Mendelson:

Enclosed is the final report *University of the District of Columbia Management Recommendations for the Year Ended September 30, 2023* (OIG No. 23-1-23GG(a)). McConnell Jones, LLP (MJ) submitted this report as part of our overall contract for the audit of the District of Columbia's general-purpose financial statements for fiscal year 2023.

On January 3, 2024, MJ issued one recommendation intended to improve the effectiveness of internal controls over University of the District of Columbia (UDC) operations and programs. When addressed, this improvement can increase assurances that UDC runs its operations efficiently and effectively, reports reliable information about its operations, and complies with applicable laws and regulations. The report also includes one prior year management recommendation as open and unresolved (see page 3 of the attached report).

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

Sincerely,



Daniel W. Lucas
Inspector General

DWL/ws

Enclosure

cc: See Distribution List

DISTRIBUTION LIST

The Honorable Muriel Bowser, Mayor of the District of Columbia
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Attention: Ms. Erika Satterlee, Deputy General Counsel to the Mayor

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Administrator, District of Columbia

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

**UNIVERSITY OF
THE DISTRICT OF COLUMBIA
(A Component Unit of the Government of the
District of Columbia)**

MANAGEMENT RECOMMENDATIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2023



McConnell Jones

January 3, 2024

To the Mayor, Members of the Council of the District of Columbia,
Board of Trustees of the University of the District of Columbia and
the Inspector General of the District of Columbia

In planning and performing our audit of the financial statements of the University of the District of Columbia (the University), a component unit of the Government of the District of Columbia, and the University of the District of Columbia Foundation, Inc. and the District of Columbia School of Law Foundation, the discretely presented component units of the University, as of and for the year ended September 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the University's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we identified certain matters involving the internal control and other operational matters, which are summarized below.

Our findings and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We believe that the implementation of these recommendations will provide the University with a stronger system of internal control while also making its operations more efficient. We will review the implementation status of our findings and recommendations during the next audit engagement.

This letter does not affect our independent auditor's report, or our report issued under *Government Auditing Standards*, dated January 3, 2024, on the financial statements of the University.

This communication is intended solely for the information and use of management, Board of Trustees, others within the organization, the Mayor and members of the Council of the District of Columbia, and the Inspector General of the District of Columbia, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Washington, D.C.

January 3, 2024

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I. CURRENT YEAR FINDINGS

UNIVERSITY OF THE DISTRICT OF COLUMBIA (UDC)

Finding 2023-001 – Salary changes for student workers were not processed timely.

According to the Article 1, Section B of the Compensation Collective Bargaining Agreement between the District of Columbia and the University, all employees are to be paid based on the “FY 2023 salary schedules of employees employed in the bargaining unit as certified... by the Public Employees Relations Board and all employees shall “progress through the salary scale as described in Section 1127 of the District Personnel Manual”. Our testing identified that two student workers were not paid at the correct pay rate as approved on their respective SF-50.

UDC submitted the salary change request to the Office of the Chief Technology Officer (OCTO) on February 21, 2023, in addition to a request to pay the employees retroactively for the time worked back to January 1, 2023.

This condition occurred because UDC did not have a formalized process to check-in with OCTO to ensure that the submitted pay changes are properly processed in a reasonable amount of time.

Recommendation

Management should develop a formal policy that addresses how to follow up on unfulfilled requests with outside agencies or other District government partners.

Management Response

As a result of the audit finding that affected student workers not being paid timely, the UDC Office of Human Resources (OHR) will put all requests for OCTO in the Phire system. OHR and OCTO meet on a weekly basis and will address each request until complete/resolved. The meetings are being recorded as well and a transcript is provided for reference, if needed.



II. PRIOR YEAR FINDINGS

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

| MANAGEMENT RECOMMENDATIONS – FISCAL YEAR 2022 | | |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| | RECOMMENDATION | STATUS |
| UNIVERSITY OF THE DISTRICT OF COLUMBIA | | |
| 1 | Develop and implement a Risk Assessment policy at least annually. | The risk management framework implementation is ongoing. |
| 2 | Formalize process for tracking and remediating vulnerabilities identified through its vulnerability assessment practice. | Implemented |
| 3 | Develop policies and procedures to include the review of the termination of personnel in PeopleSoft. | Implemented |

REPORT WASTE, FRAUD, ABUSE, AND MISMANAGEMENT.

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

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