

# AUDIT REPORT

University of the District of Columbia  
Management Recommendations  
Fiscal Year 2024  
OIG No. 24-1-23GG(a)

January 31, 2025



**DANIEL W. LUCAS**  
INSPECTOR GENERAL



## OUR MISSION

We 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.

## OUR VISION

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

## OUR VALUES

**Accountability:** We recognize that our duty extends beyond oversight; it encompasses responsibility. By holding ourselves accountable, we ensure that every action we take contributes to the greater good of the District.

**Continuous Improvement:** We view challenges not as obstacles, but as opportunities for growth. Our commitment to continuous improvement drives us to evolve, adapt, and enhance our practices.

**Excellence:** Mediocrity has no place in our lexicon. We strive for excellence in every facet of our work.

**Integrity:** Our integrity is non-negotiable. We act with honesty, transparency, and unwavering ethics. Upholding the public's trust demands nothing less.

**Professionalism:** As stewards of oversight, we maintain the utmost professionalism. Our interactions, decisions, and conduct exemplify the dignity of our role.

**Transparency:** Sunlight is our ally. Transparency illuminates our processes, decisions, and outcomes. By sharing information openly, we empower stakeholders, promote understanding, and reinforce our commitment to accountability.






DISTRICT OF COLUMBIA | OFFICE OF THE INSPECTOR GENERAL

## MEMORANDUM

To: The Honorable Muriel Bowser  
Mayor of the District of Columbia

The Honorable Phil Mendelson  
Chairman, Council of the District of Columbia

From: Daniel W. Lucas, Inspector General 

Date: January 31, 2025

Subject: **University of the District of Columbia Management Recommendations**  
**OIG No. 24-1-23GG(a)**

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This memorandum transmits the final report *University of the District of Columbia Management Recommendations* for fiscal year 2024. McConnell Jones, LLP (MJ) provided this report to the Office of the Inspector General as part of the annual audit of the District of Columbia's general-purpose financial statements for fiscal year 2024.

On January 3, 2025, MJ issued one recommendation intended to improve the effectiveness of internal controls over University of the District of Columbia operations and programs. When addressed, this improvement can increase assurances that the agency runs its operations efficiently and effectively, reports reliable operational information, and complies with applicable laws and regulations.

Should you have questions or concerns, please contact me or Dr. Slemo Warigon, Assistant Inspector General for Audits, at (202) 792-5684.

**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, 2024**



# McConnell Jones

January 3, 2025

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, 2024, 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. The successor auditor 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, 2025, 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, 2025

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## **I. CURRENT YEAR FINDINGS**

### **UNIVERSITY OF THE DISTRICT OF COLUMBIA (UDC)**

#### **Finding UDC 2024-001 – Termination of employee on PeopleSoft were not processed timely.**

According to the Government of the District of Columbia's Electronic District Personnel Manual (E-DPM)3, Section 906 Excepted Service Appointment of Career Service or Educational Service Employees, educational service employees must be terminated after his not-to-exceed (NTE) date has passed.

Our testing identified that UDC failed to terminate one adjunct professor in PeopleSoft after his appointment was completed in the fall semester of 2019 and remained active on the human resources information system through July 2024. UDC was unable to remove the user from PeopleSoft after identifying that the user was not terminated by Peoplesoft within 30 days. The termination was not processed until after the employee was selected for our audit procedures.

This condition occurred because UDC did not have a policy in place governing removal of personnel in PeopleSoft. As a result, even though PeopleSoft does not allow payments after an employee's NTE date, there is a risk that adjunct faculty could have unauthorized access to PeopleSoft.

#### **Recommendation**

Management should update policies and procedures to include timely removal of adjunct faculty in PeopleSoft and coordinate a review and reconciliation process of faculty appointments and terminations with OCTO at the end of each semester, to process termination actions in PeopleSoft in a timely manner.

#### **Management Response**

The Office of Human Resources (OHR) concurs with the findings of the audit. OHR will update the existing policy and standard operating procedure (SOP) to strengthen the periodical reconciliation processes. OHR will work with the Office of the Chief Technology Officer (OCTO) in updating the existing policy to focus on the importance of risk assessment and compliance so there is an alignment of shared best practices.

Updates to the existing policy will be completed by May 30, 2025, with an effective date of June 2, 2025.

## II. PRIOR YEAR FINDINGS

### STATUS OF PRIOR YEARS FINDINGS AND RECOMMENDATIONS

| <b>MANAGEMENT RECOMMENDATIONS</b>             |   |               |
|---|---|---------------|
| <b>#</b>                                      | <b>RECOMMENDATION</b>   | <b>STATUS</b> |
| <b>UNIVERSITY OF THE DISTRICT OF COLUMBIA</b> |   |               |
| 2023-001                                      | Formalize policy that addresses how to follow up on unfulfilled requests with outside agencies or other District government partners. | Implemented   |
| 2022-001                                      | Develop and implement a Risk Assessment policy at least annually.   | Implemented   |



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**REPORT WASTE, FRAUD, ABUSE, AND MISMANAGEMENT.**

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

 <https://oig.dc.gov>

 [oig@dc.gov](mailto:oig@dc.gov)

