

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General



VIA EMAIL

April 30, 2021

The Honorable Muriel Bowser
Mayor of the District of Columbia
Mayor's Correspondence Unit
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

Dear Mayor Bowser and Chairman Mendelson:

This letter informs you that the Office of the Inspector General (OIG) plans to begin the fiscal year (FY) 2021 Comprehensive Annual Financial Report audit, which will be conducted under project code OIG No. 21-1-25MA. As you are aware, 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”¹

In auditing the District’s complete financial statements, the OIG is required to contract with an independent auditor who is not an officer or employee of the OIG² to audit the complete financial statements and report on the activities of the District government for each fiscal year.³ FY 2021 represents the second year the OIG has contracted with McConnell & Jones, LLP (MJ) to audit the District’s financial statements. MJ will conduct this audit 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.

¹ D.C. Code § 1-204.48(a)(4).

² D.C. Code § 1-301.115a(a)(4).

³ *Id.* § 1-301.115a(a)(3)(H).

MJ is also contractually required to review work papers of third-party CPA firms who audit financial statements of component units, organization units, funds, and programs.⁴ I am asking District agency leaders (copied on this letter) of entities audited by third-party auditors to ensure that the third-party auditors are engaged no later than August 13, 2021, and they express opinions on the entities' financial statements no later than December 15, 2021. I am also requesting, by no later than May 31, 2021, a list of new accounting standards that the entities have implemented or plan to implement in FY 21.

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

Robert Binelli, Contract Administrator, will be reaching out to District agencies to arrange a kick-off meeting to introduce MJ, discuss the audit process, and answer questions. I also request that all District agency leaders who receive this letter provide a point of contact from their agency to Mr. Binelli at robert.binelli@dc.gov by May 7, 2021.

If you have questions in the interim, please contact me or have a member of your staff contact Fekede Gindaba, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,



Daniel W. Lucas
Inspector General

DWL/wms

cc: Mr. Kevin Donahue, City Administrator, District of Columbia (via email)
The Honorable Robert C. White, Jr., Chairperson, Committee on Government
Operations and Facilities (via email)
Dr. Fitzroy Lee, Interim Chief Financial Officer, Office of the Chief Financial Officer
(via email)
The Honorable Kathy Patterson, D.C. Auditor, Office of the D.C. Auditor,
Attention: Cathy Patten (via email)
Mr. Wayne McConnell, Managing Partner, McConnell & Jones, LLP (via email)
District Agency/Department Leaders (see attachment)

⁴ Namely, District of Columbia Housing Finance Agency, D.C. Tobacco Settlement Financing Corporation, D.C. Retirement Board, D.C. Green Finance Authority, 401(a) Defined Contribution Plan, 457 Deferred Compensation Plan, and Section 529 College Savings Plan.

ATTACHMENT – DISTRIBUTION LIST

**DISTRIBUTION LIST OF
GOVERNMENT AGENCY/DEPARTMENT LEADERS**

Mr. John Falcicchio, Deputy Mayor for Planning and Economic Development, Office of the Deputy Mayor for Planning and Economic Development
Mr. Christopher Geldart, Acting Deputy Mayor for Public Safety and Justice, Office of the Deputy Mayor for Public Safety and Justice
Ms. Lucinda Babers, Deputy Mayor for Operations and Infrastructure, Office of the Deputy Mayor for Operations and Infrastructure
Mr. Paul Kihn, Deputy Mayor for Education, Office of the Deputy Mayor for Education
Mr. Wayne Turnage, MPH, Deputy Mayor for Health and Human Services, Office of the Deputy Mayor for Health and Human Services/Director, Department of Health Care Finance
The Honorable Karl Racine, Attorney General for the District of Columbia, Office of the Attorney General
Dr. Fitzroy Lee, Interim Chief Financial Officer, Office of the Chief Financial Officer
Mr. Jed Ross, Director and Chief Risk Officer, District of Columbia Office of Risk Management
Mr. Rich Harrington, Associate Director, Mayor's Office of Policy
Ms. Karima M. Woods, Acting Commissioner, Department of Insurance, Securities and Banking
Ms. Brenda Donald, Director, Child and Family Services Agency
Mr. Marc D. Loud, Sr., Chief Administrative Judge, Contract Appeals Board
Ms. Ventris C. Gibson, Director, D.C. Department of Human Resources
Ms. Laura Zeilinger, Director, D.C. Department of Human Services
Ms. Mila Kofman, Executive Director, D.C. Health Benefit Exchange Authority
Mr. Ridgely Bennett, Interim Executive Director, Office of Lottery and Gaming (OLG)/D.C. Lottery and Charitable Games Control Board
Ms. Laura Newland, Director, Department of Aging and Community Living
Dr. Barbara J. Bazron, Director, Department of Behavioral Health
Mr. Ernest Chrappah, Director, Department of Consumer and Regulatory Affairs
Mr. Quincy L. Booth, Director, Department of Corrections
Dr. Unique N. Morris-Hughes, Director, Department of Employment Services
Dr. Jenifer Smith, Director, Department of Forensic Services
Mr. David Do, Director, Department of For-Hire Vehicles
Mr. Keith A. Anderson, Director, Department of General Services
Dr. LaQuandra S. Nesbitt, MPH, Director, Department of Health
Ms. Polly Donaldson, Director, Department of Housing and Community Development
Mr. Gabriel Robinson, Director, Department of Motor Vehicles
Mr. Delano Hunter, Director, Department of Parks and Recreation
Ms. Christine V. Davis, Interim Director, Department of Public Works
Ms. Kristi C. Whitfield, Director, Department of Small and Local Business Development
The Honorable Tommy Wells, Director, Department of the Energy and the Environment
Ms. Lindsey Appiah, Interim Director, Department of Youth Rehabilitation Services
Mr. Andrew Reese, Director, Department on Disability Services
Mr. Everett Lott, Interim Director, District Department of Transportation

ATTACHMENT – DISTRIBUTION LIST

Mr. Tyrone Garrett, Executive Director, District of Columbia Housing Authority
Mr. Gregory A. O'Dell, President/Chief Executive Officer, Washington Convention and Sports Authority
Dr. Lewis D. Ferebee, Chancellor, District of Columbia Public Schools
Mr. John A. Donnelly, Sr., Fire and EMS Chief, Fire and Emergency Medical Services Department
Dr. Christopher Rodriguez, Director, Homeland Security and Emergency Management Agency
Mr. Ronan Gulstone, Director, Office of Policy and Legislative Affairs
Mr. Robert J. Contee, III, Chief of Police, Metropolitan Police Department
Ms. Colene Daniel, Chief Executive Officer, Not-For-Profit Hospital Corporation/United Medical Center
Mr. Angie M. Gates, Director, Office of Cable Television, Film, Music and Entertainment
Mr. George A. Schutter, Director, Office of Contracting and Procurement
Mr. Mathew McCollough, Director, Office of Disability Rights
Mr. Eugene D. Kinlow, Director, Office of Federal and Regional Affairs
Ms. Mónica Palacio, Acting Director, Office of Human Rights
Mr. E. Lindsey Maxwell, II, Esq., Director, Office of Labor Relations and Collective Bargaining
Mr. Andrew Trueblood, Director, Office of Planning
Mr. Ronald Mason, Jr., J.D., President, University of the District of Columbia
Dr. Francisco J. Diaz, FACP, Chief Medical Examiner, Office of the Chief Medical Examiner
Ms. Lindsey Parker, Chief Technology Officer, Office of the Chief Technology Officer
Mr. Daniel W. Lucas, Inspector General, Office of the Inspector General
Ms. Kimberly A. Bassett, Secretary of the District of Columbia, Office of the Secretary
Ms. Beverly L. Perry, Senior Advisor, Office of the Senior Advisor
Ms. Shana Young, Interim Superintendent, Office of the State Superintendent of Education
Ms. Cleo Subido, Interim Director, Office of Unified Communications
Dr. Faith Gibson Hubbard, Director, Mayor's Office of Community Affairs
Mr. Aly Kaba, Director, Mayor's Office on African Affairs
Ms. Jennifer L. Porter, Executive Director, Mayor's Office on Women's Policy and Initiatives
Ms. Alexis L. Squire, Chief Service Officer, Mayor's Office of Volunteerism and Partnerships
Mr. Lamont Carey, Director, Mayor's Office on Returning Citizens Affairs
Mr. Thomas Bowen, Director, Mayor's Office of Religious Affairs
Mr. Shawn Townsend, Director, Mayor's Office of Nightlife and Culture
Ms. Sheila Alexander-Reid, Director, Mayor's Office of LGBTQ Affairs
Mr. Jason Wallace, Director, Mayor's Office on Fathers, Men, and Boys
Ms. Julie Lawson, Director, Mayor's Office of the Clean City
Mr. Thomas Bowen, Director, Mayor's Office of African American Affairs
Mr. Elliot J. Tommingo, Director, Mayor's Office of Veterans' Affairs
Mr. Ben de Guzman, Executive Director, Mayor's Office on Asian and Pacific Islander Affairs
Ms. Jackie Reyes-Yanes, Director, Mayor's Office on Latino Affairs
Ms. Michelle M. Garcia, Director, Office of Victims Services and Justice Grants
Mr. Buwa Binitie, Chairman, Board of Directors, District of Columbia Housing Finance Agency

ATTACHMENT – DISTRIBUTION LIST

Mr. Christopher E. Donald, Executive Director and CEO, District of Columbia Housing Finance Agency
Ms. Carmen Pigler, Deputy Chief Financial Officer/D.C. Treasurer/Co-Chair, D.C. Tobacco Settlement Financing Corporation
Ms. Betsy Cavendish, EOM General Counsel/Co-Chair, D.C. Tobacco Settlement Financing Corporation
Ms. Karen Hsu, Interim Executive Director, D.C. Retirement Board
Mr. Joseph W. Clark, Chair, D.C. Retirement Board
Ms. Eugenia Collis, Associate Treasurer, Trustee/Plan Administrator for D.C. 529 College Savings Program Trust, 401(a) Defined Contribution Plan, 457(b) Deferred Compensation Plan
Ms. Brandi Colander, Chair, Board of Directors, D.C. Green Finance Authority
Mr. Eli Hopson, Chief Executive Officer, D.C. Green Finance Authority