



OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR

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Deborah K. Nichols
District of Columbia Auditor
013-02:SB VH

April 12, 2002

**Audit of Advisory Neighborhood Commission 6C
for Fiscal Years 1999, 2000 and 2001
(10/1/1998 through 9/30/2001)**



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Ms. Tammy Green, Chairperson
Advisory Neighborhood Commission 6C
2100-D Martin Luther King, Jr. Avenue, S.E.
Washington, D.C. 20020

Letter Report: Audit of Advisory Neighborhood
Commission 6C for Fiscal Years 1999, 2000 and
2001 (10/1/1998 through 9/30/2001)

Dear Commissioner Green:

Pursuant to D.C. Code, Section 1-309.13(d), as amended, the District of Columbia Auditor conducted an audit of the financial operations and activities of Advisory Neighborhood Commission (ANC) 6C.

OBJECTIVES, SCOPE, AND METHODOLOGY:

The objectives of this audit were to determine whether ANC 6C's:

1. disbursements complied with the Advisory Neighborhood Commissions Act of 1975 (ANC Law), as amended, Advisory Neighborhood Commissions Financial Management Guidelines issued by the Office of the District of Columbia Auditor, and legal opinions issued by the Office of the Corporation Counsel; and
2. internal controls were adequate to produce reliable financial information and ensure that the ANC's assets were properly safeguarded.

The audit covered fiscal years 1999, 2000 and 2001. The Auditor reviewed available cancelled checks, bank statements, receipts, invoices, quarterly financial reports, minutes of public meetings, and other documents that supported ANC 6C's disbursements and related financial activities for the audit period. ANC 6C's chairperson, treasurer, and secretary were interviewed to obtain additional information and insight regarding ANC 6C's financial activities.

FINDINGS

STATEMENT OF ANC 6C's CASH BALANCE AS OF SEPTEMBER 30, 2001

Table I presents a statement of ANC 6C's cash balance as of September 30, 2001.

TABLE I

**ANC 6C's Statement of Cash Balance
As of September 30, 2001**

Petty Cash on Hand	\$ 0.00
Cash in Checking Account	28,291.66
Cash in Savings Account	<u>0.00</u>
Total Available Cash	\$ 28,291.66

(1) Checking account balance was obtained from the bank statement as of September 30, 2001

ANC 6C MINUTES INDICATE THAT ONLY SEVEN PUBLIC MEETINGS WERE HELD DURING THE THREE-YEAR AUDIT PERIOD

D.C. Code, Section 1-309.11(b)(1), states: "Each Commission shall meet in public session at regular intervals at least nine (9) times per year..." [Auditor's Emphasis] ANC 6C minutes made available for the Auditor's review indicated that only seven public meetings were held during the three-year audit period rather than the 27 meetings required by the ANC law. According to the minutes reviewed by the audit team, ANC 6C held no public meetings during fiscal year 1999, only three public meetings during fiscal year 2000, and four public meetings during fiscal year 2001.

ANC 6C Commissioners interviewed indicated that additional public meetings were held during fiscal years 1999 and 2000, but no minutes were taken by the secretary or other Commission officers during those meetings. ANC 6C Commissioners also stated that poor attendance by Commissioners at ANC 6C public meetings contributed to the failure to take

minutes. No other specific reasons were offered by ANC 6C Commissioners as to why the Commission did not hold the minimum nine meetings per year during fiscal years 1999, 2000 and 2001 as required by D.C. Code, Section 1-309.11(b)(1).

RECOMMENDATION

Advisory Neighborhood Commission 6C must hold at least 9 public meetings each year as required by D.C. Code, Section 1-309.11(b)(1).

ANC 6C DID NOT MAINTAIN DOCUMENTATION TO JUSTIFY AND SUPPORT \$4,540.39 IN DISBURSEMENTS MADE DURING THE AUDIT PERIOD

During fiscal years 1999, 2000, and 2001, ANC 6C did not maintain sufficient documentation to justify and support \$4,540.39, or 34%, of the disbursements of ANC funds. Also, ANC 6C officers did not establish adequate procedures to ensure that all documentation was properly obtained and maintained in the ANC's files.

ANC 6C was not in compliance with ANC Financial Management Guidelines issued by the Office of the District of Columbia Auditor which state:

Prior to disbursing funds, the Treasurer must ensure that a voucher package is prepared which contains the following:

- a. An original invoice or receipt from the supplier of goods and services.
- b. A signed statement must be attached to the invoice or written on the invoice by the ANC representative who receives the goods or services which states:

"I certify that the goods or services described on the attached invoice have been received and represent bona fide expenses of the ANC."
- c. The date paid and check number must be entered on the original invoice.
- d. All vouchers must be filed in check number sequence.

All voucher packages must be retained for a period of at least five years.

Based on an examination of 19 checks totaling \$13,550.50 and other available documentation, the Auditor found that \$4,540.39, or 34%, of the disbursements made between October 1, 1998, and September 30, 2001, lacked supporting documentation, including voucher packages. The ANC's files did not contain invoices, receipts or other documentation supporting the purchase of goods and services in the amount of \$3,881.39 (3 checks) for fiscal year 1999, and \$659 (3 checks) for fiscal year 2000 for a total of \$4,540.39. Further, the ANC's officers could not provide an approved spending plan for fiscal years 1999, 2000 and 2001 that should have included budgets for ongoing operating expenses such as rent, utilities, and telephone services. The chairperson of ANC 6C indicated that the treasurer did maintain supporting documentation for all the aforementioned expenditures, but the documentation had been misplaced or lost.

Due to the absence of documentation to support the disbursement of \$4,540.39 in ANC funds, ANC 6C failed to comply with the ANC Law and ANC Financial Management Guidelines issued by the Office of the District of Columbia Auditor.

Table II presents a list of ANC 6C's disbursements during the audit period which were not supported by invoices, receipts, executed contracts, grant requests or other relevant supporting documentation.

TABLE II
Disbursements Made During Fiscal Years 1999 Through 2001
Without Adequate Documentation

Date	Check No.	Payee	Purpose	Amount
03/18/99	3128	U.S. Postal Service	P.O. Box	\$59.00
07/10/99	3130	ADT	Security System	\$100.00
08/18/99	3131	Bell Atlantic	Telephone Services	\$500.00
10/15/99	3133	Bell Atlantic	Telephone Services	\$3,619.16
10/15/99	3134	Drake Wilson	Economic Summit	\$237.23
09/11/00	3144	Anacostia Garden Club	Flowers	\$25.00
Total	6			\$4,540.39

Source: ANC 6C quarterly reports, canceled checks, and check book

ANC 6C Failed to Maintain Minutes Documenting the Commissioners' Specific Approval of Disbursements

Advisory Neighborhood Commission 6C failed to comply with D.C. Code, Sections 1-309.13(f) and 1-309.13(j)(1), as amended, which state, in relevant part, the following:

“... No expenditure of any amount shall be made without the specific authorization of the Commission...”

“...Minutes of the meeting indicating the Commission’s approval of disbursements shall be made available for the Auditor’s review...”

Also, ANC 6C did not comply with the ANC Financial Management Guidelines issued by the Office of the District of Columbia Auditor which state:

“All ANC disbursements must be approved by the Commission in a public meeting at which a quorum is present, and recorded in the minutes of an ANC meeting.”¹

During the audit period, the audit team reviewed minutes of ANC 6C’s public meetings held between October 1, 1998 and September 30, 2001, which indicated the Commissioners’ specific authorization of \$5,100 of the \$13,550.50 disbursed by the Commission’s treasurer and chairperson. Of the \$13,550.50 disbursed by the Commissions treasurer and chairperson, \$8,450.50 was not specifically authorized by ANC 6C Commissioners or recorded in the minutes of an ANC 6C meeting. Additionally, \$3,644 of the \$13,550.50 in disbursements were subsequently disallowed by the Auditor. (See attached letters to the Deputy Chief Financial Officer dated September 12, 2000 and April 18, 2001.) The \$3,644 was disallowed by the Auditor because ANC 6C’s officers could not provide supporting documentation for these expenditures.

The minutes reviewed by the Auditor did not indicate the Commission’s specific approval of disbursements reported in quarterly financial reports. Additionally, the available minutes did not include a record of the Commission’s vote adopting any quarterly financial reports submitted to the Auditor during the audit period. It appears that the Commission attempted to approve

¹According to Robert’s Rules of Order (revised) pages 247-250. “The record of the preceding of a deliberative assembly is usually called minutes .The essentials of the record are as follows: a) the kind of meeting, b) name of the assembly; c) date of the meeting and place, when it is not always the same, d) the fact of the presence of the regular chairman and secretary, or in their absence the names of the substitutes, e) whether the minutes of the previous meeting were approved. , f) all the main motions and points of order and appeals, whether sustained or lost, and all other motions that were not lost or withdrawn; and g) usually the hour of meeting and adjournment, when the meeting is solely for business ”

quarterly financial reports for the fourth quarter of fiscal year 1999 and the first quarter of fiscal year 2000, but the available minutes do not indicate that the meeting in which the action was taken was a legally called public meeting of the ANC, whether a quorum was present, or the outcome of the vote. As a consequence, ANC 6C did not fully comply with D.C. Code, Section 1-309.13(j)(1), and the Financial Management Guidelines issued by the Office of the District of Columbia Auditor in that it failed to forward to the Auditor minutes that included a record of the Commissioners' vote adopting the quarterly financial reports. Further, ANC 6C did not provide minutes of meetings indicating the Commission's specific approval of disbursements reported in quarterly financial reports.

RECOMMENDATIONS

To correct the noted deficiencies, the Auditor recommends that:

1. ANC 6C's treasurer must maintain documentation in the ANC's files to support all ANC 6C disbursements for a period of not less than five years. The documentation must include minutes, invoices, receipts, bank statements, cancelled checks, executed contracts, grant request letters, and other relevant financial records.
2. ANC 6C's next quarterly allotment should be reduced by \$896 which represents the total amount of unauthorized and unsupported disbursements made during the audit period. The Auditor had previously requested that \$3,644 be withheld from ANC 6C's third and fourth quarter fiscal year 2000 allotments, and the first and second quarter fiscal year 2001 allotments.
3. ANC 6C's treasurer must develop and maintain a voucher package for each disbursement as recommended by the Auditor's Financial Management Guidelines for ANCs. The voucher package must be maintained in the ANC's files for at least five years.
4. All ANC expenditures must first be specifically authorized by a majority of Commissioners and reflected in the minutes of the public meeting in which the Commissioners vote occurred.

ANC 6C's SECRETARY FAILED TO ENSURE THAT MINUTES WERE RECORDED OF EACH PUBLIC MEETING HELD BY THE COMMISSION

During the audit period, ANC 6C's secretary did not record minutes of each of the public meetings held by the Commission. As a consequence, ANC 6C's secretary failed to comply with D.C. Code, Section 1-309.11(e)(1), which states, in relevant part, the following:

“...The secretary shall ensure that appropriate minutes of Commission meetings are kept...”

ANC 6C Commissioners' interviewed by the audit team indicated that no one took minutes during some of the public meetings held by ANC 6C, thus minutes of these meetings were not available for the Auditor's review. ANC 6C Commissioners also stated that the ANC experienced difficulties due to some Single Member Districts being vacant for a significant period of time and resignations by some Commissioners. Because ANC 6C could not establish a quorum at some public meetings held, Commission business could not be formally carried out. In other instances, the minutes provided for the Auditor's review did not describe the events, motions, or outcomes of motions made for the Commission's approval during public meetings as recommended by Robert's Rules of Order (see footnote 1). The minutes were not legible in some cases and thus were difficult to follow. Further, the Auditor could not determine from the minutes whether they were presented and duly approved by the Commission at a subsequent public meeting of the ANC. ANC 6C also violated D.C. Code, Section 1-309.11(g)(5), by not having minutes of public meetings available for public review.

RECOMMENDATIONS

1. All ANC 6C officers must obtain training in conducting ANC meetings pursuant to Roberts Rules of Order. This training must include the importance and manner in which minutes are to be prepared, approved and maintained.
2. ANC 6C's secretary must maintain written, clearly articulated minutes of all ANC 6C public meetings. The minutes must reflect the presence of a quorum, the names of Commissioners who are present as well as those who are absent, the specific authorization of each ANC expenditure, and the approval of an annual spending plan budget which includes line items for ongoing operating expenses.

ANC 6C DID NOT COMPLY WITH APPLICABLE PROCEDURES AND GUIDELINES FOR MAINTAINING ITS CHECKBOOK DURING THE AUDIT PERIOD

ANC 6C Did Not Issue Checks in Consecutive Order or Account For Each Check

D.C. Code, Section 1-309.13(f), states, in relevant part, the following:

Any check shall be pre-numbered, shall bear the name of the Commission and "District of Columbia Government" on its face, and shall be issued in consecutive order...

The ANC Financial Management Guidelines state, in relevant part, the following:

Voided or spoiled checks should be mutilated to preclude subsequent use. These checks must be retained by the Treasurer for the purpose of accounting for all consecutively numbered checks belonging to the ANC.

During the audit period, ANC 6C's treasurer did not comply with the ANC Law or the ANC Financial Management Guidelines recommended by the Office of the District of Columbia Auditor concerning issuing checks in consecutive order. The Auditor could not account for check numbers 3129 and 3136. The aforementioned checks were not accounted for in the quarterly financial reports filed by ANC 6C, or in its checkbook, and had not been presented for payment to the ANC's bank.

The treasurer of ANC 6C indicated that the missing checks were voided. The Auditor found that the voided checks were not retained by the treasurer as recommended by the Financial Management Guidelines issued by the Office of the District of Columbia Auditor.

Check Number 3134 Was Issued To ANC 6C's Treasurer and Countersigned by the Treasurer

In fiscal year 2000, check number 3134 was issued on October 15, 1999 for \$237.23 to ANC 6C's treasurer at that time, without adequate receipts, invoices, or other documentation to support and justify the treasurer's entitlement to or use of these funds. The check was also countersigned by ANC 6C's treasurer in violation of the Financial Management Guidelines issued by the Office of the District of Columbia Auditor. The Financial Management Guidelines state:

ANC officers who receive ANC funds by check should refrain from signing checks made payable to them. Instead, ANC officers who are authorized to sign ANC checks but are not involved in the transaction should sign such checks.

According to the May 7, 2000, minutes of an ANC 6C meeting, the expenditure was presented to ANC 6C Commissioners for their ratification. The Auditor could not determine from the May 7, 2000, minutes whether this was a public meeting, whether a quorum of Commissioners was present, or whether the expenditure was ratified.

RECOMMENDATIONS

1. All checks issued by ANC 6C must be issued in consecutive order on pre-numbered checks without exception.
2. Voided ANC checks must be retained by the treasurer in the ANC's checkbook for at least five years.
3. In order to ensure that the two unaccounted for checks are not charged to the ANC's account, the current treasurer and chairperson should immediately place a stop payment order on these checks for the longest period of time allowed by the bank at which the ANC maintains its checking account.
4. ANC officers who receive ANC funds by check must refrain from signing or countersigning checks made payable to them. Other officers who were not involved in the transaction should countersign such checks.
5. ANC 6C's treasurer and chairperson who were responsible for disbursing ANC funds to the ANC 6C treasurer must repay ANC 6C the \$237.23 unless the Commission ratifies the expenditure in a public meeting in which there is a quorum within 90 days of the date of this report. If the Commission fails to ratify the expenditure within 90 days of this report the Auditor will recommend that the Office of the Chief Financial Officer withhold the \$237.23 from ANC 6C's next quarterly allotment.

ANC 6C OFFICERS HAVE NOT PROVIDED THE AUDITOR ON-SITE ACCESS TO THE COMMISSION'S ORIGINAL BOOKS AND RECORDS

ANC 6C's officers failed to comply with D.C. Code, Section 1-309.13(e), as amended, which states, in relevant part, the following:

Each Commission shall, by resolution, designate the location at which the Commission's books and records shall be maintained which shall, if the Commission has a regular office, be the Commission office. The Auditor shall have access to the books and records of each Commission pursuant to D.C. Code, Section 1-204.55(c)...

The chairperson and treasurer of ANC 6C failed to make available for on-site review, upon the Auditor's request, originals of documents required to be submitted with quarterly financial reports despite several requests made to the Commission's chairperson and treasurer during the field work phase of the audit. No books or financial records were being maintained at the ANC office located at 2100-D Martin Luther King Avenue, S.E., and the ANC had not passed a resolution pursuant to D.C. Code Section 1-309.13(c) designating the location of the ANC's books and records if they were not kept in the ANC's office. Thus, ANC 6C violated D.C. Code, Section 1-309.13(j)(1) which states, in relevant part:

... The Commission shall make available for on-site review, upon the Auditor's request, originals of documents required to be submitted with quarterly financial reports pursuant to this section..."

ANC 6C's secretary indicated that she had no knowledge of where the books and records were being kept, and that the books and records had not been kept at the office for some time. The previous treasurer informed the audit team that all financial books and records in his possession were turned over to the ANC treasurer and chairperson holding office during calendar year 2001. As a result, the Auditor could not ascertain with reasonable certainty whether the information and supporting documentation provided by ANC 6C represented all available documents because the Auditor was denied access to the Commission's original books and records. Nevertheless, the Auditor received sufficient information and supporting documentation to complete the audit.

ANC 6C's treasurer, by not providing the location of the Commission's books and records to the Auditor, is also in violation of D.C. Code, Section 1-309.13(c), which states, in relevant part:

...The treasurer of each Commission shall file with the Office of the District of Columbia Auditor ("Auditor") within 30 days of assuming the office of treasurer the location of the books and records of the Commission and the name and location of any depository of the Commission's funds including account numbers...

RECOMMENDATIONS

1. ANC 6C Commissioners immediately provide the District of Columbia Auditor with access to the ANC's original books and records.
2. ANC 6C must, by resolution, designate the location at which the Commission's books and records shall be maintained which shall, if the Commission has a regular office, be the Commission office. All of ANC 6C's books and records must be relocated to and maintained at ANC 6C's office. The resolution designating the location of the Commission's books and records must be recorded in the minutes of a public meeting of the ANC 6C, and that information must be provided to the Auditor. The Auditor will not recommend the release of any future quarterly allotments until the ANC passes a resolution designating the location of its books and records and the Auditor confirms that such records are being maintained at the designated location.

MINUTES DO NOT REFLECT APPROVAL OF ANC 6C's QUARTERLY FINANCIAL REPORT

During the audit period, the minutes reviewed by the Auditor of ANC 6C's public meetings did not indicate the approval of any quarterly financial reports by a majority of ANC 6C Commissioners for fiscal years 1999, 2000, and 2001. D.C. Code, Section 1-309.13(j)(1), states, in relevant part:

The treasurer of the Commission shall prepare a quarterly financial report on a form provided by the Auditor. The financial report shall be presented to the Commission for its consideration at a Commission meeting within 45 days after the end of the quarter. A copy of the approved financial report, signed by the chairperson, the secretary and the treasurer, shall be filed along with a record of the vote adopting the report, with the Auditor within 15 days of approval.

As a consequence, ANC 6C was not in compliance with the ANC Law requiring the Commission's approval of quarterly financial reports.

RECOMMENDATIONS

1. ANC 6C's secretary must record the presentation of and the vote on quarterly financial reports in the minutes of the ANC's public meeting in which quarterly reports are presented for the Commissioners' approval. Failure to do so will result in delays in the review process and the Auditor's recommendation to release ANC quarterly allotments.
2. Each quarterly financial report submitted to the Auditor must include copies of canceled checks, bank statements, grant request letters and grant disbursements, invoices and receipts, executed contracts, and details about all contributions received during the time period covered by the quarterly report.

FOLLOW-UP TO RECOMMENDATIONS ON UNDOCUMENTED AND UNAUTHORIZED EXPENDITURES DISCUSSED IN AUDIT REPORT DATED OCTOBER 9, 1997

The Auditor's report dated October 9, 1997, found four undocumented and unauthorized checks payable to the former treasurer of ANC 6C. Four checks totaling \$2,400 were signed only by the ANC's former treasurer and the disbursements had not been authorized by ANC 6C Commissioners. The checks were disbursed in violation of D. C. Code, Section 1-309.13(f), which in relevant part states:

...No expenditure of any amount shall be made without the specific authorization of the Commission. Any expenditure made by check shall be signed by at least two officers of the Commission one of whom shall be the Treasurer or Chairperson.

The Financial Management Guidelines issued by the Office of the Auditor state, in relevant part, that:

All expenditures by the ANC should be approved first by a majority of the Commissioners in a public meeting of the ANC...

A total of \$1,900 in these checks were charged to the ANC's account, however, as a result of a stop payment order check number 3121 for \$500 was not paid by the bank. Table III below provides a list of the checks made payable to and signed by the former ANC 6C treasurer.

**TABLE III
UNDOCUMENTED AND UNAUTHORIZED CHECKS MADE
PAYABLE TO FORMER ANC 6C TREASURER**

Check Number	Date	Amount
3121	11/18/1999	\$500.00
3123	11/22/1999	\$700.00
3124	12/05/1999	\$700.00
3125	11/18/1999	\$500.00
Total		\$2,400.00

D.C. Code, Section 1-309.13(g), provides that if an expenditure is made for personal services without the prior authorization of the Commission, the expenditure is deemed a personal obligation of the Commissioner who authorized the payment unless the payment is subsequently approved by the ANC's Commissioners within 90 days of the expenditure.

The files of ANC 6C did not contain any invoices, receipts, or other documentation supporting these disbursements, and the former treasurer did not provide documentation to justify the payments to himself. Further, there were no minutes or other documentation indicating that the Commission had ever authorized these disbursements or subsequently ratified them. As of the writing of this report, the former treasurer has failed to reimburse ANC 6C any of the \$1,900 in ANC funds improperly received by him from ANC 6C's bank account. Further, this individual remains an ANC 6C Commissioner.

RECOMMENDATION

ANC 6C's treasurer at the time of the audit report dated October 9, 1997, must repay ANC 6C \$1,900 within 90 days of the date of this report. If he fails to do so within 90 days of this report, the Auditor will refer this matter to the Corporation Counsel to initiate the appropriate legal actions necessary to promptly recover the Commission's funds.

CONCLUSION

As a result of the examination of ANC 6C's books and records, the Auditor determined that ANC 6C was not in substantial compliance with relevant provisions of the Advisory

Neighborhood Commissions Act of 1975, as amended, and the Financial Management Guidelines issued by the Office of the District of Columbia Auditor.

ANC 6C's recordkeeping measures were inadequate. As a consequence, the ANC lacked the necessary documentation to ensure that 34% of its disbursements were properly justified, approved, and supported by adequate documentation, and that ANC funds were used for a public purpose. In addition, ANC 6C had not issued checks from the ANC's check book in consecutive order. ANC 6C's officers must establish more effective internal controls over its assets and financial data, obtain and maintain documentation to support all disbursements, obtain the ANC's approval before disbursing ANC funds, and issue all checks in consecutive order.

Further, the fiscal year 2001 fourth quarter financial report, which was due December 1, 2001, had not been submitted to the Auditor as of the date of this report. As a result of the Commission's failure to file the fourth quarter financial report for fiscal year 2001, no further quarterly allotments have been, or will be, approved until all outstanding quarterly financial reports are submitted to, reviewed, and approved by the D.C. Auditor.

ANC 6C did not hold the minimum number of public meetings required by the ANC law during the audit period. The Auditor further found that ANC 6C did not ensure that all disbursements were specifically approved by ANC 6C's Commissioners during a public meeting of the Commission before the expenditures were made, and failed to record the Commissioners' approval of disbursements in the Commission's minutes. In fact, the secretary of ANC 6C failed, during the audit period, to consistently keep minutes of each ANC 6C public meeting as mandated by law.

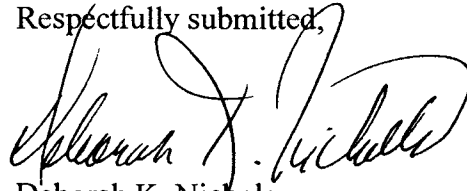
ANC 6C's treasurer did not notify the Auditor, within 30 days of assuming the office of treasurer, of the location of the ANC's books and records. The books and records were not maintained in the ANC's office as mandated by law. Further, the Commission had not approved a resolution designating the location at which its books and records were to be kept if not in the ANC's regular office. To correct this violation, ANC 6C Commissioners must immediately approve a resolution designating the location at which its books and records will be kept and notify the District of Columbia Auditor of the same.

As a result of a previous audit finding from the Auditor's October 9, 1997 report, the Auditor recommends that within 90 days of this report, the former ANC 6C treasurer repay ANC 6C \$1,900 for funds he improperly disbursed to himself from the ANC's account. If he fails to do so within 90 days of this report, the Auditor will notify the Corporation Counsel to initiate the appropriate legal actions necessary to recover the Commission's funds.

Pursuant to D.C. Code, Section 1-309.13(d)(3), ANC 6C must respond in writing, to the infractions reported herein within 90 days of the date of this report. Failure to do so will result in the forfeiture of the next scheduled quarterly allotment until the response has been filed.

The Auditor will conduct a follow-up audit within 120 days of this report to determine the implementation status of recommendations made herein.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Deborah K. Nichols", written in a cursive style.

Deborah K. Nichols

District of Columbia Auditor



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WASHINGTON, D.C. 20005
TEL. 202-727-3600 • FAX: 202-724-8814

Deborah K. Nichols
District of Columbia Auditor

00:130.PBU

September 12, 2000

MEMORANDUM

TO: Anthony Pompa
Deputy Chief Financial Officer
For the Office of Operations and Systems ✓

FROM: Deborah K. Nichols
District of Columbia Auditor *[Signature]*

SUBJECT: Recommended Release of ANC ~~6C~~ 2000 Funds

In accordance with D.C. Code, Section 1-263(d)(2)(A), the Office of the District of Columbia Auditor has reviewed the ~~first and second quarter~~ FY 2000 financial reports for ANC 6C. We have no objections to the release of their third and fourth quarter FY 2000 allotments, providing that \$3,619.00 is withheld from their third quarter 2000 allotment.

Should you need additional clarification, please contact Ms. Peggy Brooks-Ukpabi, ANC Program Analyst, on 202-727-8994.

cc: Treasurer, ANC 6C
Chairperson, ANC 6C



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WASHINGTON, D.C. 20005
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Deborah K. Nichols
District of Columbia Auditor

01 082 TC

April 18, 2001

MEMORANDUM

TO: Martin Carmody
Deputy Chief Financial Officer
For the Office of Operations and Systems

FROM: Deborah K. Nichols *DKN*
District of Columbia Auditor

SUBJECT: Recommended Release of ANC 6C FY 2000 Funds

In accordance with D.C. Code, Section 1-263(d)(2)(A), the Office of the District of Columbia Auditor has reviewed the third and fourth quarter FY 2000 financial reports for ANC 6C. We have no objections to the release of their first and second quarter FY 2001 allotments, providing that \$25.00 is withheld from their FY 2001 funds.

Please be advised that ANC 6C has a new account as indicated by the attachment enclosed for your information. Should you have any questions regarding this matter, please contact Ms. Torro Y. Crossley, ANC Program Analyst, on 202-727-3600.

cc: Treasurer, ANC 6C
Chairperson, ANC 6C