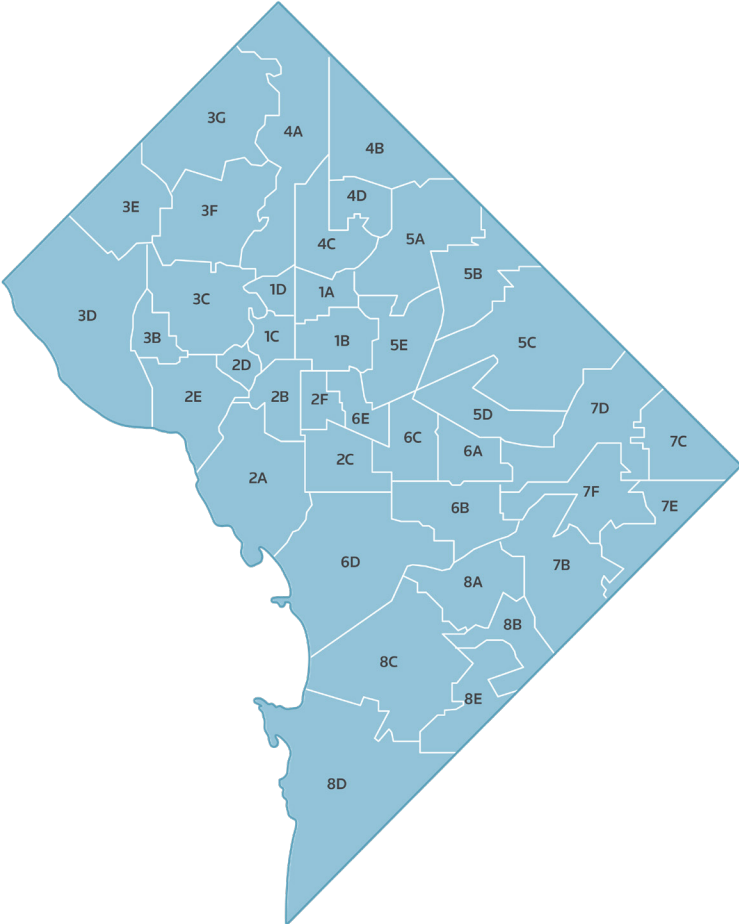


# ANC 8E 2021-2022 Commission Failed to Meet Fiduciary Duties

April 25, 2025

A report by the Office of the District of Columbia Auditor



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# Executive Summary

## Why ODCA Did This Audit

Our objective was to determine whether ANC 8E's expenditures were in compliance with applicable laws, guidelines, policies, procedures, and legal opinions, and specifically whether all expenditures were properly documented and supported. The review was conducted as a discretionary audit per D.C. Code § 1-309.13(d)(2). Our audit scope, Fiscal Year (FY) 2022 through the third quarter of FY 2023 (October 1, 2021, through June 30, 2023), covered two Commissioner terms (2021-2022 and 2023-2024).

## What ODCA Found

ODCA found the 2021-2022 ANC 8E Commission reimbursed Commissioners \$22,453 in the first quarter of FY 2023, 55% of total expenditures during our scope. It also awarded \$17,500 in grants in the first quarter of FY 2023 that did not comply with all legal requirements. Additionally, this Commission held the required number of meetings in calendar year 2022, but did not develop a budget for FYs 2022 and 2023. In both the 2021-2022 and 2023-2024 terms, ANC 8E's participation in the ANC Security Fund was late and inconsistent.

## What ODCA Recommends

1. The Office of Advisory Neighborhood Commissions should update its ANC Handbook with clear procedures on which cell phone expenditures are reimbursable when associated with a personal phone.

2. The D.C. Council Committee responsible for ANCs should consider whether and how to add penalties for individual Commissioners when they do not follow their fiduciary duties.
3. ANC 8E should establish written procedures for Commissioner reimbursements.
4. ANC 8E should establish written grant procedures including:
  - Submission of grant applications to the OANC for review prior to award.
  - The presentation of each grant at a public meeting.
  - Who is responsible for ensuring grantees submit all required supporting documentation (grant application, statement of use, and complete receipts).
5. ANC 8E should establish written procedures for when the Commission hires individuals for a service including documenting in meeting minutes details on the duties, rate of pay, length of service and other pertinent information.
6. ANC 8E should revise its bylaws to include all D.C. Code and OANC bylaw requirements and ensure that updated bylaws are submitted to the OANC and the D.C. Council.
7. ANC 8E should establish written procedures on the preparation of an annual budget and the presentation to the Commission at a public meeting with Commission approval by October each year.
8. The Office of the Attorney General should determine if funds from any of the 2021-2022 Commissioner reimbursements and grants should be returned to ANC 8E.

# Background

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Advisory Neighborhood Commissions (ANCs) are a unique feature of the District’s Home Rule Charter and have been operating since 1976. They are non-partisan and composed of locally elected representatives called Advisory Neighborhood Commissioners. The Commissioners serve two-year terms without pay. Their purpose is to bring government closer to the people, and to bring the people closer to government. Their primary job is to be their neighborhood’s official voice in advising the District government and Federal agencies on things that affect their neighborhoods. This is all according to their official District government website.<sup>1</sup>

There are currently 46 ANCs. Every ANC is comprised of smaller Single Member Districts (SMD), each with its own Commissioner. SMDs should have equal populations but ANCs may vary in size. The 2020 Census revealed population growth which led to an increase in SMDs across the District in 2023 from 296 to 345.<sup>2</sup>

The D.C. Code contains many requirements to ensure that the ANCs operate transparently and are accountable, especially regarding controls over expenditures, such as the appropriate use of ANC funds and approval of an annual spending plan. D.C. Code requirements include that each Commission shall:

- Meet in public session at regular intervals at least nine times per year.<sup>3</sup>
- Establish bylaws governing its operation and internal structure, i.e., a statement of Commission responsibilities and the manner of selection of chairpersons and other officers.<sup>4</sup>
- Elect from among its members at a public meeting of the Commission held in January of each year, a Chairperson, Vice-Chairperson, Secretary, and Treasurer.<sup>5</sup>

## The Office of Advisory Neighborhood Commissions

The D.C. Code also contains certain duties of the Office of Advisory Neighborhood Commissions (OANC), which provides technical, administrative, and financial reporting assistance to the ANCs.<sup>6</sup> These responsibilities include reviewing ANC quarterly financial reports (QFRs), providing training, and serving as the primary source of advice for Commissioners.

## ANC Security Fund

While the *Fiscal Year 2025 Budget Support Act of 2024* abolished the Advisory Neighborhood Commission Security Fund (Fund) effective December 31, 2025,<sup>7</sup> the Fund had been established to insure ANCs against unauthorized expenditures or loss of funds.<sup>8</sup> The Fund was held in the custody of Trustees (Trustees) composed of the Secretary of the District of Columbia, the General Counsel to the Council of the District of Columbia, and the District of Columbia Auditor.

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1 Advisory Neighborhood Commissions, “About ANCs,” see: <https://anc.dc.gov/page/about-ancs>.

2 <https://anc.dc.gov/page/about-ancs>

3 D.C. Code § 1-309.11(b)(1).

4 D.C. Code § 1-309.11(d).

5 D.C. Code § 1-309.11(e)(1).

6 D.C. Code § 1-309.15.

7 D.C. Law L25-217.

8 D.C. Code § 1-309.14(a).

An ANC was eligible to participate in the Fund if the Treasurer and the Chairperson of the ANC agreed in writing to be personally liable to the Fund for any sum paid out by the Fund as a result of the Treasurer or Chairperson’s wrongful misappropriation or loss of ANC monies.<sup>9</sup>

### **ANC Funding: Quarterly Allotments**

The District government appropriates funds each fiscal year (FY) to the ANCs.<sup>10</sup> Total ANC allocations were \$799,688 in FY 2022, and \$915,688 in FY 2023. These annual allocations are distributed quarterly as allotments.<sup>11</sup> To receive these funds, the ANCs must establish no more than one checking account at a commercial bank, a savings and loan association, or a credit union that is federally insured.<sup>12</sup> Each Commission could also obtain one debit card associated with this account.<sup>13</sup> Details of these accounts were to be provided to ODCA.<sup>14</sup>

### **ANC 8E Profile**

ANC 8E is located in Ward 8. The Advisory Neighborhood Commission Boundaries Emergency Act of 2022 added two new SMDs to ANC 8E, raising the total from seven in 2022 to nine in 2023. Figure 1 presents the ANC 8E Commissioners and Officers for 2021 through 2024.

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9 D.C. Code § 1-309.14(b).

10 D.C. Code § 1-309.13(a).

11 D.C. Code § 1-309.13(a).

12 D.C. Code § 1-309.13(b)(1).

13 D.C. Code § 1-309.13(b-1)(1).

14 D.C. Code § 1-309.13(c).

**Figure 1: ANC 8E SMD Commissioners and Offices Held**

SMD	2021–2022 Commissioners	Office Held	2023 – 2024 Commissioners	Office Held
8E01	McBroom, Shekita	Vice Chair	Wells, Deborah	Treasurer (April 2023–2024)
8E02	Moore, Cheryl		Tate, LaQueda	Vice Chair (2023 only)
8E03	Tate, LaQueda	Secretary (2022 only)	Williams, Kelly Mikel	Chair
8E04	Simmons, Kendall		Burrows, Anita	
8E05	Hudson, Shaquan	Treasurer	Moody, Duane	Secretary (2023 only) Vice Chair (2024 only)
8E06	Cummings, Brittany	Chair, Secretary (2021 only)	Bryant, Delores	Secretary (2024 only)
8E07	Williams, Jeannina		McLeese-Lewis, Th-Juan	
8E08	N/A		Scott, Rowena (Jan– July 2023) Jenkins, Saudia (May– Dec 2024)	Treasurer 2023 (Jan–April)
8E09	N/A		Holmes, Rhonda K.	

Source: ODCA, Board of Elections, and the OANC. Note: ANC 8E added two additional SMDs in 2023. This figure was updated September 2025.

### ANC 8E Allotments and Disbursements

ANC 8E allotments for the audit period FY 2022 through the third quarter of FY 2023 (October 1, 2021, through June 30, 2023) totaled \$39,264 and of that, \$22,648 was approved for release, which means that amount was released to the ANC and will be discussed in Figure 6.

Figure 2: ANC 8E Receipts and Disbursements by Commission Term (Calendar Year)

	2021–2022		2023–2024	Totals
	FY 22	FY 23 Quarter 1	FY 23 Quarters 2-3	
<b>Beginning Balance</b>	<b>\$30,584</b>	<b>\$45,656</b>	<b>\$11,100</b>	
<b>Receipts</b>				
District Allotment	\$15,234	\$5,815	\$0.00	\$21,049
Interest	\$0.00	\$0.00	\$0.00	\$0.00
Other Income	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Receipts</b>	<b>\$15,234</b>	<b>\$5,815</b>	<b>\$0.00</b>	<b>\$21,049</b>
<b>Disbursements</b>				
1. Personnel	\$0.00	\$0.00	\$0.00	\$0.00
2. Direct Office Cost	\$0.00	\$0.00	\$0.00	\$0.00
3. Communication	\$0.00	\$18,483	\$0.00	\$ 18,483
4. Office Supplies, Equipment, Printing	\$0.00	\$850	\$0.00	\$ 850
5. Grants	\$0.00	\$17,500	\$0.00	\$ 17,500
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$0.00	\$400	\$0.00	\$ 400
8. Bank Charges, Transfers, Petty Cash	\$138	\$18	\$254	\$ 410
9. Other	\$25	\$3,120	\$0.00	\$ 3,145
<b>Total Disbursements</b>	<b>\$163</b>	<b>\$40,371</b>	<b>\$254</b>	<b>\$40,789</b>
<b>Ending Balance</b>	<b>\$45,656</b>	<b>\$11,100</b>	<b>\$10,845</b>	

Note: Numbers are rounded and may affect totals

Source: ODCA analysis of ANC 8E quarterly financial reports

During that same period, ANC 8E total disbursements equaled \$40,789 and receipts equaled \$21,049. Of the total disbursements, the 2021–2022 ANC 8E Commission spent \$40,534 and the 2023–2024 Commission spent \$254. Figure 2 summarizes by category disbursements ANC 8E reported in the QFRs during the audit period. For purposes of this report the terms expenditures and disbursements are used interchangeably.

# Objective, Scope, and Methodology

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The objective was to determine whether ANC 8E's expenditures complied with applicable laws, guidelines, policies, procedures, and legal opinions, and specifically whether all expenditures were properly documented and supported.

The review is pursuant to D.C. Code § 1-309.13(d)(2) for ODCA to conduct a discretionary audit of the financial accounts of Advisory Neighborhood Commissions.<sup>15</sup>

The audit period covered FYs 2022 through the third quarter of FY 2023 (October 1, 2021, through June 30, 2023).

To conduct this review, we:

- Reviewed all expenditures and supporting documentation from ANC 8E including annual spending plan budgets, reimbursements, Security Fund participation, and grant receipts.
- Reviewed all ANC 8E meeting minutes.
- Reviewed all bank statements.
- Reconciled meeting minutes to quarterly financial reports and expenditure approvals.
- Reviewed ANC 8E allotments, deductions, and forfeitures.
- Determined if ANC 8E had policies, procedures, and bylaws.
- Interviewed the current ANC 8E Chairperson and Treasurer and previous ANC 8E Commissioners active during our scope.
- Interviewed OANC staff.

This report was drafted, reviewed, and approved in accordance with the standards outlined in ODCA's Audit Policies and Procedures.

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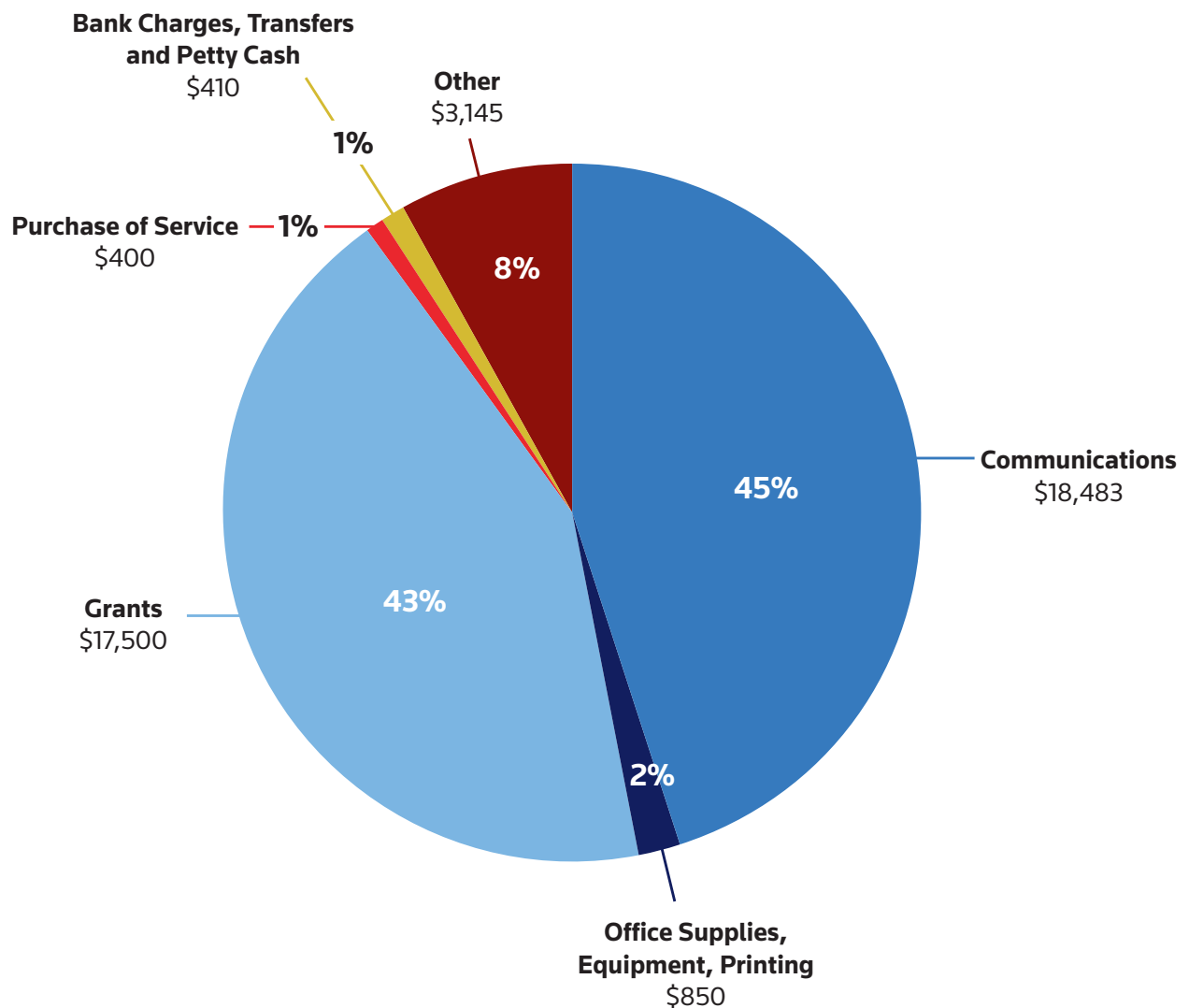
<sup>15</sup> D.C. Code § 1-309.13(d)(2): "The Auditor may audit the financial accounts of a Commission, at the discretion of the Auditor, upon the request by a member of the Council or a Commissioner of the Commission for which an audit is requested. The findings and recommendations ... shall be forwarded to the affected Commission, the Council, the Mayor, the Office of Advisory Neighborhood Commissions, the Office of the Inspector General, the Office of the Attorney General for the District of Columbia, and any other law enforcement agency..."

# Audit Results

We found that 96% of the 2021-2022 ANC 8E Commission’s expenditures did not comply with District’s laws, policies, and guidelines, and that many were not properly documented and supported.

While this audit covers two Commission terms, most of the findings are for the 2021-2022 Commission and relate to expenditures made during the first quarter of FY 2023 (October 1, 2022, through December 31, 2022). Figure 3 shows the QFR expenditure categories and those percentages during our scope.

Figure 3: ANC 8E Expenditures by Category (October 1, 2022–June 30, 2023)



Source: ODCA Analysis of 8E QFR

We also found that ANC 8E complied with requirements related to its operation including:

- Conducted nine meetings per year and recorded minutes.
- Elected officers every year as required.
- Maintained by laws.

**ANC 8E reimbursed Commissioners \$22,453 in the first quarter of FY 2023—which was 55% of total expenditures during our scope; \$21,000 of these reimbursements did not comply with legal requirements.**

The 2021–2022 8E Commissioners voted to approve \$22,453 in Commissioner reimbursements during the last month of their term. We found most did not comply with legal requirements, as detailed in the sections below. Five Commissioners (McBroom, Moore, Hudson, Cummings, and Williams) were not reelected to their position and four (McBroom, Hudson, Cummings, and Williams) were reimbursed \$11,403, while two Commissioners (Tate and Simmons) were reelected and received \$11,050 in reimbursements. Figure 4 shows Commissioners who received reimbursements, the amounts, the expenditure category, as well as whether they met key requirements.

**Figure 4: 2021–2022 Commissioner Reimbursements**

Commissioner	SMD	Check #	Check Amount	Check had Required Two Signatures (one of which must be the Chair or Treasurer)	Expenditure Category	Provided Adequate Receipts
Shekita McBroom	8E 01	2152	\$1,800	Treasurer and Secretary	Communication	no
		2161	\$1,800	Treasurer and Secretary	Communication	no
			<b>\$3,600</b>			
LaQueda Tate	8E 03	2144	\$2,000	Treasurer and Secretary	Reimbursements	no
		2155	\$1,050	Treasurer and Secretary	Communication	no
		2158	\$750	Treasurer and Secretary	Communication	no
		2159	\$1,680	Treasurer and Secretary	Communication	no
		2164	\$600	Treasurer and Secretary	Grant	no
		2165	\$400	Treasurer and Secretary	Office Supplies	yes
		2166	\$450	Secretary	Office Supplies	yes
		2167	\$520	Treasurer and Secretary	Grant	no

Commissioner	SMD	Check #	Check Amount	Check had Required Two Signatures (one of which must be the Chair or Treasurer)	Expenditure Category	Provided Adequate Receipts
			<b>\$7,450</b>			
Kendall Simmons	8E 04	2153	\$1,800	Treasurer and Secretary	Communication	no
		2163	\$1,800	Secretary	Communication	no
			<b>\$3,600</b>			
Shaquan Hudson	8E 05	2151	\$1,800	Treasurer and Secretary	Communication	no
		2160	\$1,800	Treasurer and Secretary	Communication	no
			<b>\$3,600</b>			
Brittany Cummings	8E 06	2150	\$603	Treasurer and Secretary	Communication	yes
			<b>\$603</b>			
Jeannina Williams	8E 07	2156	\$1,800	Treasurer and Secretary	Communication	no
		2162	\$1,800	Treasurer and Secretary	Communication	no
			<b>\$3,600</b>			
<b>Total</b>			<b>\$22,453</b>			

Source: ANC 8E Quarterly Financial Reports

### Lack of receipts to support reimbursements

D.C. Code states that “A Commission may provide reimbursement for an authorized purchase made with a personal credit card, debit card, or cashier’s check that is documented with a receipt, a copy of which shall be submitted to the Commission.”<sup>16</sup>

We found ANC 8E reimbursed \$10,320 without receipts to Commissioners. Commissioners Simmons and Hudson were reimbursed for use of personal cell phones totaling \$7,200. Commissioner Tate was reimbursed \$2,000 for a community event to support estate planning (pre-planning, life insurance...estate planning...last will and testament) but only provided an invoice, not a receipt of payment. The meeting minutes reflected a financial expo took place on March 5, 2022. Commissioner Tate was also reimbursed \$1,120 in two checks for community events but did not provide any receipts or documentation about the events.

<sup>16</sup> D.C. Code § 1-309.13(f)(3).

In addition to a receipt, for an ANC Commissioner to be reimbursed for official use of their personal cell phone, the Office of the Attorney General has stated that, "A Commissioner seeking ANC reimbursement for the official use of their personal cell phone must identify which expenses have been for personal use and which have been for official use."<sup>17</sup>

We found three Commissioners (McBroom, Tate, and Williams) were reimbursed a total of \$10,680 for cell phone use, and while they provided cell phone bills, the bills did not itemize expenses incurred for ANC use.

### **Properly supported expenditures**

We found Commissioner Cummings had sufficient itemization and receipts totaling \$603 for reimbursement of ZOOM usage for the ANC and a second phone line for ANC use.

Commissioner Tate was reimbursed \$450 for a printer and \$400 for materials and provided receipts for purchase of a printer and ink. As per D.C. Code,<sup>18</sup> Commissioner Tate returned the printer to the OANC at the end of her term and we verified it was the same make and model as listed on the receipt.

### **Checks not properly signed or annotated**

D.C. Code states that "An expenditure made by check shall... [b]e signed by at least 2 officers of the Commission, one of whom shall be the treasurer or Chairperson..."<sup>19</sup> Further, the OANC's handbook, *Guidance on Financial Policies and Procedures: For ANC Treasurers and Chairpersons*, states that "ANC officers who receive reimbursement of expenses with 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."<sup>20</sup>

We found two of the checks written to reimburse Commissioners Simmons and Tate (check #2163 and #2166), totaling \$2,250, contained only one signature and did not contain the signature of the Treasurer or the Chairperson. Both checks contained only the signature of the Secretary, Commissioner Tate, and one of those checks, for \$450, was written to Commissioner Tate and should not have contained her signature, per OANC guidance. According to Secretary Tate, single signature checks were a "mistake" as checks were "stuck together."

We found that the check written to Commissioner Williams for cell phone reimbursement totaling \$1,800 (check #2162) did not have a description on the check as D.C. Code<sup>21</sup> requires.

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17 Office of the Attorney General Opinion and Advice on Reimbursement, January 3, 2023.

18 D.C. Code § 1-309.13(r) "...any equipment purchased by, or on behalf of, a Commission, is the property of the District, and not the property of any Commissioner or other individual."

19 D.C. Code § 1-309.13(f)(2)(A).

20 OANC 2021 *Guidance on Financial Policies and Procedures: For ANC Treasurers and Chairpersons*.

21 D.C. Code § 1-309.13(f)(2)(B)(iv): "Before signature, the check shall contain... A note describing the purpose of the payment."

## **Commission did not follow its own policy**

Meeting minutes show that the ANC 8E Commission voted at its November 2022 meeting to approve the motion that “no cell phone payments will be given when multiple meetings are missed.” Several of the reimbursements did not comply with this policy. We found that Commissioners Simmons and Williams received reimbursements totaling \$7,200, even though they missed two or more public meetings during the first quarter of FY 2023 (October-December 2022). Five meetings were held—Commissioner Simmons missed four and Commissioner Williams missed two.

## **OANC review of 8E QFR and audit request**

The OANC’s review of ANC 8E’s first quarter FY 2023 QFR found similar issues with ANC 8E’s reimbursements, including incomplete supporting documentation, single signature checks, and lack of description on one check. The OANC notified the 2023-2024 Commissioners in June 2023 about these deficiencies. In July 2023, the OANC requested that ODCA audit ANC 8E, as it had “identified significant irregularities in their spending” and “other instances raise red flags of potential misappropriation of funds.”

Additionally, the 2023-2024 ANC 8E Commission reached out to ODCA in February 2023, and again in March 2023, with concerns about “questionable expenditures” of the past Commission.

## **Several reasons why ANC 8E reimbursements did not comply with expenditure requirements**

That reimbursements did not comply with legal requirements indicates that the 2021-2022 officers did effectively carry out their duties. Despite several attempts by phone, email, and certified mail, we were unable to interview the former Treasurer who was responsible for managing the ANC’s finances. In an interview former Chair Cummings stated that she was not involved with the reimbursement process and could not provide details. We also interviewed Secretary Tate, who appears to have taken on Treasurer responsibilities without the Commission appointing her to that role. Secretary Tate submitted the quarterly financial report, signed every check and maintained some supporting documentation for expenditures.

Several of the 2021-2022 officers told ODCA that the ANC 8E Commission reimbursed Commissioners for personal cell phone use because the 2019-2020 Commission did not return their Commission-purchased cell phones to the Commission. In addition, at the beginning of its term, the 2021-2022 Commission was not able to use ANC 8E funds to purchase new phones for Commissioner use, as had been done in the past, because the OANC was in possession of 8E’s checkbook and had a freeze on the ANC 8E checking account due to an OANC investigation of the 2019-2020 Commission.

We also found a lack of sufficient guidance on the topic of ANC personal cell phone usage reimbursements. The OANC handbook referred only to the ANC purchase of equipment for Commissions and did not discuss reimbursement for personal cell phone use for ANC business. The 2021-2022 Chair reached out to the OANC, and while OANC provided some guidance, it asked the Office of the Attorney General (OAG) in December 2022 for guidance. The OAG provided its response to the OANC in January 2023, after the ANC 8E Commissioners received reimbursements.

While the OANC found some of this guidance helpful, OANC staff expressed concern that the OAG guidance was difficult to implement as cell phone bills are not itemized to show which uses and costs are business, and which are personal. An earlier 2005 OAG opinion only discussed the purchase of cell phones and that cell phones should be treated as office equipment, but did not discuss cell phone use reimbursement.

Some 2021-2022 and 2023-2024 Commissioners, as well as the OANC, told ODCA they believed that these reimbursements occurred because there was a lack of consequences for Commissioners who do not follow the Code or OANC's handbook on the use of public funds.

### **Lack of supporting documentation weakened oversight and transparency**

Documentary support for ANC 8E's expenditures provides transparency and enables oversight of ANC 8E's use of public funds. Without receipts and documentation to support the reimbursements prior to issuing the check, creates a risk that reimbursements of \$21,000 were not for either the functioning of the ANC 8E office or for a public purpose.<sup>22</sup> In addition, checks with only one signature or without a description of the expense can signal a risk of fraudulent activity. It also creates the risk that ANC 8E residents may have lost the benefit of these funds for community use. The single signature checks in 2021-2022 also may have been written without the knowledge of the Chair and Treasurer and approval of ANC 8E Commission for those expenses.

### **Recommendations**

1. The Office of Advisory Neighborhood Commissions should update its ANC Handbook with clear procedures on which cell phone expenditures are reimbursable when associated with a personal phone.
2. The D.C. Council Committee responsible for ANCs should consider whether and how to add penalties for individual Commissioners when they do not follow their fiduciary duties.
3. ANC 8E should establish written procedures for Commissioner reimbursements.

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### **ANC 8E awarded \$17,500 in grants in the first quarter of FY 2023 that did not comply with all legal requirements, including a \$2,500 grant that did not have a public purpose and \$12,500 in grants for which the purpose could not be determined.**

The following section covers only the grant making activity of the 2021-2022 Commission (January 2021 through December 2022).

D.C. Code states that "A grant may not be awarded unless the grant is awarded pursuant to a vote of the Commission at a public meeting following the public presentation of the grant request. A Commission may approve grants only to organizations that are public in nature and benefit persons who reside or work within the Commission area."<sup>23</sup>

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<sup>22</sup> D.C. Code § 1-309.13(l)(1).

<sup>23</sup> D.C. Code § 1-309.13(m)(1).

We found ANC 8E issued seven grants totaling \$17,500 and meeting minutes did not document the public presentation of the grants. The November 7, 2022, meeting agenda listed “2022 Grant Application Awards,” but only included links to two grant applications. The meeting minutes did not reflect the Commission’s vote for each grant applicant and the grant amount. All seven of the grant awards were for the same amount (\$2,500). In the case of the MDTP grant, the \$2,500 check was written to the Treasurer, DaQuan Palmer, instead of the organization.

D.C. Code states that “An applicant for a grant shall submit an application in writing to the Commission and to the OANC.”<sup>24</sup>

We found that five of the seven grantees did not submit a grant application. Of the two grants that had a grant application only one had a signed statement acknowledging the ANC 8E grant policy. Without grant applications, we could not determine if the five grants totaling \$12,500 were to organizations that were public in nature and served the ANC 8E community, as required. Figure 5 summarizes the grants awarded and compliance with legal requirements.

**Figure 5: Grants Awarded by the 2021–2022 ANC 8E Commission**

Check #	Check Amount	Check Signers*	Grantee	Grant Description	Grant Application	Statement of Use (SOU)	Receipts to Support Grant Expenditure	Minute Approval	Public Purpose
2142	\$2,500	Treasurer, Secretary	William O Lockridge Community Foundation (WOLCF)	Dancing with the Scholars fundraiser support WOLCF	yes	yes	partial	no	no
2143	\$2,500	Treasurer, Secretary	DaQuan Palmer (MDTP Foundation)	Holiday party for 20–25 children with disability/trauma; each child to receive gifts, food, fun experience	yes	no	partial	no	yes
2145	\$2,500	Treasurer, Secretary	Jaylas Way	Christmas event	no	no	no	no	**
2146	\$2,500	Treasurer, Secretary	The Love Program Inc.	Christmas event	no	no	no	no	**

<sup>24</sup> D.C. Code § 1-309.13(m)(2).

Check #	Check Amount	Check Signers*	Grantee	Grant Description	Grant Application	Statement of Use (SOU)	Receipts to Support Grant Expenditure	Minute Approval	Public Purpose
2147	\$2,500	Treasurer, Secretary	The Change Agents Inc.	Christmas event	no	no	no	no	**
2148	\$2,500	Treasurer, Secretary	We Care DC	Christmas event	no	no	no	no	**
2157	\$2,500	Secretary	Inner Light Inc.	Christmas event	no	no	no	no	**

\* Checks shall be signed by at least two Commission officers, one of whom shall be the Treasurer or Chairperson

\*\*Cannot be determined

Source: ANC 8E quarterly financial reports

D.C. Code states that, “Within 60 days following the issuance of a grant, and every 90 days thereafter during the life of the grant, the grant recipient shall forward to the Commission and the OANC a statement as to the use of the funds consistent with the grant application, complete with receipts that support the expenditures...”<sup>25</sup> It also states that “Expenditures may be in the form of grants by the Commission for public purposes within the Commission area .... A public purpose shall be a purpose that includes a significant benefit for the community and is not done for the primary purpose of benefiting a private entity.”<sup>26</sup>

Six of the seven grantees did not provide a statement of use. Five grantees did not provide any receipts to support the grant activities and the remaining two provided partial receipts.

We found that the grant awarded to WOLCF was not for a public purpose because it was to support a fundraiser event that attendees had to purchase tickets to attend. We found that the grant awarded to MDTP was for a public purpose. As the other five grantees did not submit an application or a statement of use, we could not determine if these grants were in support of a public purpose.

D.C. Code states that “An expenditure made by check shall... Be signed by at least 2 officers of the Commission, one of whom shall be the treasurer or Chairperson.”<sup>27</sup>

We found one grant check (#2157) written to Inner Light Inc. contained only the signature of the Secretary, Commissioner Tate.

The OANC review of 8E’s first quarter FY 2023 QFR identified issues with grant-making that were similar to those discussed above.

25 D.C. Code § 1-309.13(m)(3). Note: This is the language of the Code during the scope of this audit. This language was slightly changed in a 2024 amendment.

26 D.C. Code § 1-309.13(l)(1).

27 D.C. Code § 1-309.13(f)(2A)(A)(i).

## **ANC 8E did not have clear procedures for its grant making process.**

The Commission voted at its October 17, 2022, meeting to have a “Grant Process,” but what this process entailed was not documented in the minutes. Similarly, ANC 8E revised its bylaws in October 2022 to state it “must follow the grant guidelines” of the OANC, but the revision did not detail these guidelines, nor which officers were responsible for tasks such as collecting grant applications, statements of use, and receipts, or sending the application to the OANC for review.

The October 24, 2022, meeting minutes stated that the reason for the bylaws revision was to allow the ANC 8E to give grants and that, “This commission has spent the bulk of its money on cell phones, laptops, and communications. While necessary, this commission can do more than that. By issuing grants, the commission can be more supportive to the community and help organizations who are already doing important work.”

Our research on the five grantees that did not submit grant applications found that two had ties to ANC 8E Commissioners. Past Commissioner McBroom was the Principal Officer of Jayla’s Way and endorsed the \$2,500 check (#2145). Commissioner Tate was listed as a chief contact of The Love Program, Inc. and endorsed the \$2,500 check (#2146). While we found documentation that these were both registered non-profit organizations, we could not determine if the organizations served the ANC 8E community. Without grant applications we could not determine the purpose of the grant funds.

There were differing recollections of the grant process during our interviews with 2021-2022 officers. Past Chair Cummings stated that there was no vote or policy approved to issue grants to organizations with Commissioner involvement. Commissioner Tate stated that a Commissioner could not apply for a grant, but if they were on the board of a 501(c)3 organization they could apply on its behalf, but the Commission was not supposed to know the identity of the Commissioner. Past Commissioner McBroom stated that ANC 8E hired grant graders because Commissioners were able to apply for the grants.<sup>28</sup> Our review, however, found the grant graders’ scoring sheet did not include applications or reviews of the five of the seven awarded grants, including the two grants associated with ANC 8E Commissioners.

The 2021–2022 Treasurer, Commissioner Hudson, failed to perform her fiduciary duties, such as ensuring that grantees submitted all required documentation prior to checks being written and that checks had the proper two signatures. As stated in the first finding, we were unable to speak with past Treasurer Hudson about why she did not perform her fiduciary duties and Commissioner Tate appeared to take on many of the Treasurer’s tasks.

ODCA found that a \$2,500 grant was not for a public purpose as required by D.C. Code and the purpose of \$12,500 in grant funds could not be determined because they were not supported by grant applications, receipts, and statements of use. Without sufficient documentary support proving a public purpose, ANC 8E residents may not have received the benefit of these funds. Also, by not following legal requirements the ANC 8E Commission created a public perception of possible wrongdoing in its grant making.

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<sup>28</sup> D.C. Code § 1-309.13(m)(1) states that grants may only be approved to organizations that are public in nature. ANC grants may not be awarded to government entities or individuals whether they are Commissioners or otherwise. See also Letter to Deborah K. Nichols, Jan. 14, 2010, at page 4, available at <https://oag.dc.gov/sites/default/files/2018-02/ANC-January-14-2010-Guidelines-for-Use-of-ANC-Funds.pdf> (a public school is not an “organization” and therefore cannot receive ANC grants).

## Recommendation

4. ANC 8E should establish written grant procedures including:
  - Submission of grant applications to the OANC for review prior to award.
  - The presentation of each grant at a public meeting.
  - Who is responsible for ensuring grantees submit all required supporting documentation (grant application, statement of use, and complete receipts).

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### **ANC 8E spent \$400 for grant graders in the first quarter of FY 2023 without the required documentation.**

D.C. Code states that “Disbursements of Commission funds exceeding \$50 for personal service expenditures shall be specifically approved by the Commission at a public meeting prior to the disbursement. The approval shall be recorded in the minutes of the Commission meeting. Any personal services payment shall name the person who is to receive the payments, the rate of compensation, and the maximum hours of service, if less than full-time compensation...”<sup>29</sup>

We found the 2021-2022 Commission spent \$400 in personal service expenditures for stipends for four grant graders but did not include required information about the services provided. While there was approval in the minutes for \$400 for “expenditure stipends for grading grants,” the minutes did not note the name of the person(s) who received the stipend, the rate of compensation, nor the maximum hours of service. ANC 8E also did not provide documentation of the list of duties for these grant graders, nor was there any signed agreement between the graders and the ANC.

We learned from interviews with Commissioners that there was a rubric for how the graders were to divide each grantee by goals and subjects, and these grant graders were hired so that Commissioners could apply for a grant on behalf of an organization that they were affiliated with. The documentation provided, however, did not show grant grading scores for Jayla’s Way and The Love Program, the two grants discussed above that were affiliated with two 2021-2022 Commissioners, nor for the other three grants (The Change Agents, Inc., We Care DC, and Inner Light Inc.) that did not submit an application.

During its QFR review, the OANC made note of the lack of documentation for the grant graders.

We heard during interviews, as well as observed, that ANC 8E meeting minutes were not sufficiently detailed to capture Commission discussion and decision making, including why grant graders were hired, who they were, and what they would be paid.

Due to lack of documentation on why the grant graders were hired, and their specific duties, the public did not have information about this use of ANC 8E funds.

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<sup>29</sup> D.C. Code § 1-309.13(g).

## Recommendation

5. ANC 8E should establish written procedures for when the Commission hires individuals for a service including documenting in meeting minutes details on the duties, rate of pay, length of service and other pertinent information.

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### **ANC 8E bylaws were missing requirements related to officer transition protocols, and updated bylaws were not filed with the D.C. Council and the OANC.**

D.C. Code states, “Each Commission shall establish bylaws governing its operation and internal structure”<sup>30</sup> and that, “An up-to-date copy of each Commission’s bylaws and all amendments thereto shall be filed with the Council and the Office of Advisory Neighborhood Commissions within 30 days of any amendment to the bylaws.”<sup>31</sup>

We found 8E’s bylaws included 10 articles outlining how ANC 8E would govern itself and included many of the D.C. Code requirements. It did not include the required “Transition protocols for officer positions.”<sup>32</sup> This component would have assisted 8E when the newly elected Commissioners were voted into the ANC and QFRs were to be submitted.

We found the 2023-2024 Commission discussed and took action to revise its bylaws, but the revision did not include “Transition protocols for officer positions.” In 2023, when Commissioner Williams was elected Chair, the January meeting minutes noted he advised the Commissioners to review the current bylaws and be prepared to discuss at the February and/or March meetings. In the February meeting minutes, Commissioner Williams put forward a motion to amend the bylaws as to which Officers can be signatories on the bank account.

The OANC 2021-2022 ANC Handbook advised Commissions to file with the OANC and the Council any revisions to bylaws: “If, however, the bylaws are changed, a copy of the revised bylaws must be filed with the DC Council and the OANC within 30 days of the changes.”

As discussed in the grant finding above, the 2021-2022 Commission updated its bylaws in October 2022 to allow grants, but the 2021-2022 Commission did not file the revised bylaws with the OANC and the D.C. Council. The 2023-2024 Commission did not file a copy with the D.C. Council but did provide a copy of the 2022 bylaws update to the OANC. They did not submit the 2023 update.

The 2021-2022 Commission amended only the grant section of its bylaws and did not appear to review its bylaws in whole for compliance with D.C. Code. As discussed in a previous finding, the October 25, 2022, meeting minutes stated that the reason for the revision to the grant section of the bylaws was to allow the ANC to give grants.

Without detailed procedures on how officers are to support the transition to new officers, the 2023-2024

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30 D.C. Code § 1-309.11(d)(1).

31 D.C. Code § 1-309.11(d)(3).

32 D.C. Code § 1-309.11(d)(1)(K).

Commission did not have the documentation to support the first quarter FY 2023 QFR nor any other pertinent information to provide continuity of the Commission (i.e. updated bylaws, approved minutes).

ANC 8E bylaws did not detail how grant applications were to be shared with the OANC. The OANC was not given the opportunity to review the grants prior to issuance, including the two grant applications discussed in the finding above, and to request revisions to ensure compliance with grant guidelines and the public purpose requirement.

## Recommendation

6. ANC 8E should revise its bylaws to include all D.C. Code and OANC bylaw requirements and ensure that updated bylaws are submitted to the OANC and the D.C. Council.

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### **ANC 8E held the required number of meetings in calendar year 2022.**

D.C. Code states “Each Commission shall meet in public session at regular intervals at least 9 times per year...”<sup>33</sup> We found the 2021-2022 Commission held more than the required number of meetings in calendar year 2022. It held 12 meetings, which included three special meetings. In calendar year 2023, they held six meetings through June 2023.

Minutes showed that both ANC 8E Commission terms featured several community presentations, discussion with the community on various topics and activities, such as SMD events, Metropolitan Police Department (MPD) updates, and neighborhood improvements within the ANC. We also saw evidence that ANC 8E used a Facebook page to promote meetings and community activities.

Meeting minutes also showed that the OANC attended several ANC 8E meetings in 2023. OANC staff conducted the election of officers in January. In March, they discussed the ANC 8E 2023 allotments, the 1<sup>st</sup> quarter FY 2023 QFR, and an overview of D.C. Code 1-309.13.

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### **The 2021–2022 ANC 8E Commission did not develop a budget for FYs 2022 and 2023. The 2023–2024 Commission approved a FY 2023 budget during the second quarter of FY 2023.**

D.C. Code states: “Each Commission shall develop an annual fiscal year spending plan budget for the upcoming fiscal year within 60 days of notification of the amount of the Commission’s annual allotment. Prior to adoption of the budget at a public meeting, the Commission shall present the budget at a public meeting of the Commission to elicit comments from the residents of the Commission area.”<sup>34</sup>

We found the 2021-2022 Commissioners did not develop a FY 2022 budget. We also found that the 2021-2022 Commissioners did not develop a FY 2023 budget within 60 days of the notification of the annual allotment, or by the October meeting, even though it spent \$40,534 in the first quarter of FY 2023.

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<sup>33</sup> D.C. Code § 1-309.11(b)(1).

<sup>34</sup> D.C. Code § 1-309.10(n).

We found that in February 2023 the 2023-2024 Commissioners presented and voted to approve the FY 2023 budget.

The OANC notified ANCs that budget preparation should occur after the finalization of ANC allocations. In addition, the OANC included a section on ANC budgets in its 2021-2022 and 2023-2024 ANC Handbook, although it did not contain any specific guidance on the time frame for when a Commission should develop and submit its budget.

According to interviews with 2021-2022 officers, in addition to the Treasurer not carrying out their duties as discussed above, the 2021-2022 Commission did not develop FY 2022 and FY 2023 budgets because some Commissioners were not focusing on their shared responsibilities and the burden was falling to one or two individuals.

As a result of not developing FY 2022 and 2023 budgets, the Commission did not vote on spending priorities for ANC 8E, which increased the risk of misappropriation of funds.

## Recommendation

7. ANC 8E should establish written procedures on the preparation of an annual budget and the presentation to the Commission at a public meeting with Commission approval by October each year.

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### **ANC 8E did not submit four of seven quarterly financial reports (QFRs) on time and meeting minutes did not show approval for six QFRs. This resulted in the OANC withholding three quarterly allotments totaling \$16,616.**

D.C. Code states, “The treasurer of a Commission shall prepare a quarterly financial report on a form provided by the OANC. 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 OANC within 15 days of approval.”<sup>35</sup>

Our analysis of 2021–2022 Commission activities found:

- One of seven QFRs did not include any supporting documentation for 16 of 31 checks written.
- Only one of seven QFRs were approved according to meeting minutes.
- Four of seven QFRs were submitted late.
- 3 of 31 checks were not written in consecutive order.<sup>36</sup>
- One check (#2149) was skipped. There is no documentation that the skipped check was voided.

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<sup>35</sup> D.C. Code § 1-309.13(j)(1).

<sup>36</sup> D.C. Code § 1-309.13(f)(2)(A)(iii): “An expenditure made by check shall: ... Be issued in consecutive order”.

In addition, we found the 2021-2022 Commission ordered another set of checks in May 2022 that started with the wrong check number. While the checks contained “Advisory Neighborhood Commission ANC 8E” on the face, they did not contain the “District of Columbia Government” title, as required by D.C. Code.<sup>37</sup> The previous checks contained the proper labeling on the face of the checks. The OANC notified 8E in October 2021 what the next check number should be and ANC 8E questioned the starting check number that the bank recommended.

Our analysis of the 2023-2024 Commission’s work found Chair Williams kept the ANC 8E Commission up to date on the status of the QFRs and what that meant in terms of receiving allotments. For example, the June 5, 2023, meeting minutes show that Chair Williams submitted a motion to write a letter asking for ANC 8E to assume their fiduciary responsibilities while the ANC 8E audit was conducted. Also, discussed was the fact that the Commission needed to submit banking information, or their expenditures would be disallowed.

**The OANC withheld several allotments.**

ANC 8E submitted all seven quarterly reports to the OANC, and we found that the OANC withheld three quarterly allotments totaling \$16,616. Figure 6 details information on the submitted reports and allotments released and deducted.

**Figure 6: QFR and Allotment Results**

QFR	Results of OANC Review	Full Allotment Amount	Deducted Amount	Allotment Released
Q1 2022	Forfeit – Report not submitted on time	\$ 5,078	\$ 5,078	\$ -
Q2 2022	Report reviewed ok to release	\$ 5,078	\$ -	\$ 5,078
Q3 2022	Report reviewed ok to release	\$ 5,815	\$ -	\$ 5,815
Q4 2022	Report documentation not complete	\$ 5,769	\$ 5,769	\$ -
Q1 2023	Report documentation not complete	\$ 5,769	\$ 5,769	\$ -
Q2 2023	Report reviewed ok to release	\$ 5,769	\$ -	\$ 5,769
Q3 2023	Report reviewed ok to release	\$ 5,987	\$ -	\$ 5,987
<b>Totals</b>		<b>\$39,264</b>	<b>\$16,616</b>	<b>\$22,648</b>

Source: ODCA analysis of OANC Allotment Release Memos

ANC 8E lost \$16,616 or 42% in allotments during our audit period, funds that could have been used for community activities.

<sup>37</sup> D.C. Code § 1-309.13(f)(2)(A)(iv): “An expenditure made by check shall: ... Bear the name of the Commission and “District of Columbia Government” on its face”.

## **The OANC flagged \$35,380 in ANC 8E expenditures that were unsupported.**

The OANC's review of the first quarter FY 2023 QFR found incomplete and missing documentation and checks with single signatures, among other issues that totaled \$35,380. According to OANC's memo to ANC 8E Chair Williams and Treasurer Wells on June 21, 2023, the total would "be disallowed from future allotments." While the OANC did not release the allotment related to the Q1 2023 QFR, they did release the full allotments for Q2 2023 and Q3 2023. When we asked why the full amount stated in the memo had not yet been deducted, the OANC explained that it was waiting for the results of our audit and that, "After ODCA audits the ANC's records, it can use its enforcement authority to recoup any 'misappropriated' funds." ODCA does not have enforcement authority but has the ability to refer matters to the Office of the Attorney General for further action.

## **Recommendation**

8. The Office of the Attorney General should determine if funds from any of the 2021-2022 Commissioner reimbursements and grants should be returned to ANC 8E.

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## **ANC 8E's participation in the ANC Security Fund was late and inconsistent.**

D.C. Code states, "Each Advisory Neighborhood Commission may become a participant of the Fund upon payment to the Fund of an annual contribution at the beginning of the fiscal year in an amount to be determined by the Trustees. A Commission shall be eligible to participate in the Fund if the treasurer and the Chairperson of the Commission agree, on a form to be provided by the Trustees, to be personally liable to the Fund for any sum paid out by the Fund as a result of the treasurer or Chairperson's wrongful misappropriation or loss of Commission monies."<sup>38</sup>

D.C. Code also states, "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 or within 30 days of any change in the requested information, on a form provided by the Auditor... No expenditure shall be made by a Commission during a vacancy in the office of treasurer or at any time when a current and accurate statement and bond or its equivalent are not on file with the Auditor."<sup>39</sup>

We found that ANC 8E did not participate in the ANC Security Fund in calendar year 2021 and participated late in calendar years 2022 and 2023. Figure 7 shows ANC 8E's participation in calendar years 2021-2023.

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<sup>38</sup> D.C. Code § 1-309.14(b).

<sup>39</sup> D.C. Code § 1-309.13(c). This portion of the Code has since been amended. The language above reflect the applicable Code provision during the scope of this audit.

Figure 7: ANC 8E Security Fund Participation

Calendar Year	ANC 8E Security Fund Approval Date
2021	Did not submit an application or participate.
2022	October 24, 2022
2023	July 12, 2023

Source: ODCA

We did not find that the Commission made expenditures prior to its Security Fund participation, aside from bank charges

The lack of 2021 Security Fund participation was due to the 2021-2022 Treasurer failing to update the bank signature card in 2021 with current officers. One factor that may have contributed to this is that the OANC had conducted an investigation of fraudulent activity on the account in 2019 and took possession of the ANC 8E checkbook. We could not find evidence that the results of the investigation were formally communicated to the Commission, residents, or ODCA, though the OANC returned the ANC 8E checkbook in 2021. This lack of closure may have contributed to the ANC 8E officers being hesitant to update the ANC 8E bank signature card and this in turn may have caused them not to participate in the Security Fund in 2020 and 2021.

In terms of the later 2023 Security Fund participation, while the 2023-2024 Commission voted to participate in the Security Fund at its January 2023 meeting, they changed bank account numbers, which took time. Also, ODCA rejected their check because it was not in consecutive order and did not contain “DC Government” on the face of the check. We advised them to consult with the OANC prior to reordering any checks. In addition, in April 2023, the Commission made a \$50 cash withdrawal, which is not allowed per D.C. Code,<sup>40</sup> and deposited \$50 cash six days later into a new bank account. Chair Williams stated that this withdrawal was to pay for the 2023 Security Fund. In the April 2023 meeting minutes, the ANC 8E Commission voted to establish a new bank account, as it had concerns with the previous Commission’s bank account.

The late and inconsistent Security Fund participation may have played a role in making reimbursements and issuing grants within one quarter. For example, the September 2022 minutes mention that there was a quorum for a Security Fund vote and that reimbursements would be discussed at the next meeting in October or November.

The delay in updating the bank signature cards also meant that 2019 officers had access to the account until it was updated with the new officers in April 2022

We do not have a recommendation for this finding because the Security Fund was abolished effective December 31, 2025.<sup>41</sup>

40 See D.C. Code § 1-309.13(f)(2)(C) which requires that no check may be made payable to cash. Further, the Code specifies that ANC expenditures may be made by check, debit card, or ACH and makes no provision for a cash withdrawal.

41 D.C. Law L25-217, the Fiscal Year 2025 Budget Support Act of 2024 abolished the ANC Security Fund effective December 31, 2025.

# Conclusion

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We found that the ANC 8E 2021-2022 Commission was not in compliance with legal requirements and guidance related to expenditures totaling \$38,900, which was 96% of total expenditures during their term. It should also be noted that expenditures were made as most of the 2021-2022 Commissioners were leaving office.

The findings cited in this report resulted from activity prior to the ANC Boundaries Emergency Act of 2022, which took effect December 28, 2022, and changed the composition of ANC 8E. This means that 2021-2022 ANC 8E Commissioners rather than 2023-2024 Commissioners were responsible for most of the discrepancies cited in this report. ODCA encourages the ANC 8E Commissioners and officers to use this report as a learning tool and avoid repeating the deficiencies cited.

ODCA will share this report with the Office of the Attorney General for review and possible action to obtain repayment for the Commissioner's reimbursements and some of the grants.

Per the D.C. Code, ANCs are required to respond in writing to ODCA within 90 days after being notified of any violations of the Act.<sup>42</sup> Failure to provide such a written response will result in scheduled quarterly allotments being forfeited until such time as the written response is received. This report constitutes written notification, and we look forward to receiving ANC 8E's written response.

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<sup>42</sup> D.C. Code § 1-309.13(d)(3).

# Summary of Report Recommendations

Our audit identified eight recommendations that could improve operations at ANC 8E.

Findings	Recommendations
<p>ANC 8E reimbursed Commissioners \$22,453 in the first quarter of FY 2023—which was 55% of total expenditures during our scope; \$21,000 of these reimbursements did not comply with legal requirements.</p>	<ol style="list-style-type: none"> <li>1. The Office of Advisory Neighborhood Commissions should update its ANC Handbook with clear procedures on which cell phone expenditures are reimbursable when associated with a personal phone.</li> <li>2. The D.C. Council Committee responsible for ANCs should consider whether and how to add penalties for individual Commissioners when they do not follow their fiduciary duties.</li> <li>3. ANC 8E should establish written procedures for Commissioner reimbursements.</li> </ol>
<p>ANC 8E awarded \$17,500 in grants in the first quarter of FY 2023 that did not comply with all legal requirements, including a \$2,500 grant that did not have a public purpose and \$12,500 in grants for which the purpose could not be determined.</p>	<ol style="list-style-type: none"> <li>4. ANC 8E should establish written grant procedures including: <ul style="list-style-type: none"> <li>• Submission of grant applications to the OANC for review prior to award</li> <li>• The presentation of each grant at a public meeting</li> <li>• Who is responsible for ensuring grantees submit all required supporting documentation (grant application, statement of use, and complete receipts).</li> </ul> </li> </ol>
<p>ANC 8E spent \$400 for grant graders in the first quarter of FY 2023 without the required documentation.</p>	<ol style="list-style-type: none"> <li>5. ANC 8E should establish written procedures for when the Commission hires individuals for a service including documenting in meeting minutes details on the duties, rate of pay, length of service and other pertinent information.</li> </ol>
<p>ANC 8E bylaws were missing requirements related to officer transition protocols, and updated bylaws were not filed with the D.C. Council and the OANC.</p>	<ol style="list-style-type: none"> <li>6. ANC 8E should revise its bylaws to include all D.C. Code and OANC bylaw requirements and ensure that updated bylaws are submitted to the OANC and the D.C. Council.</li> </ol>
<p>ANC 8E held the required number of meetings in calendar year 2022.</p>	<p>None</p>

Findings	Recommendations
<p>The 2021-2022 ANC 8E Commission did not develop a budget for FYs 2022 and 2023. The 2023-2024 Commission approved a FY 2023 budget during the second quarter of FY 2023.</p>	<p><b>7.</b> ANC 8E should establish written procedures on the preparation of an annual budget and the presentation to the Commission at a public meeting with Commission approval by October each year.</p>
<p>ANC 8E did not submit four of seven quarterly financial reports (QFRs) on time and meeting minutes did not show approval for six QFRs. This resulted in the OANC withholding three quarterly allotments totaling \$16,616.</p>	<p><b>8.</b> The Office of the Attorney General should determine if funds from any of the 2021-2022 Commissioner reimbursements and grants should be returned to ANC 8E.</p>
<p>ANC 8E's participation in the ANC Security Fund was late and inconsistent.</p>	<p>None</p>

## Agency Comments

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On March 7, 2025, we sent a draft copy of this report to the Office of Advisory Neighborhood Commissions (OANC) and the Advisory Neighborhood Commission 8E (ANC 8E) for review and written comments. The OANC replied on March 24, 2025, that no comments would be submitted. The Chair of ANC 8E responded with comments on April 4, 2025, and those comments are included here in their entirety.

April 4, 2025

Office of the District of Columbia Auditor  
1331 Pennsylvania Avenue, NW, Suite 800  
Washington, DC 20004

Dear Ms. Shaw:

Thank you again for the opportunity to provide comments to the ODCA's Final Audit Report on the 2021-2022 ANC 8E Commission's fiduciary responsibilities. Per our previous comments, which we would ask to be included with this report along with our current remark, the reference to ANC 8E should be noted to refer to the 2021-2022 Commission and Commissioners identified as representing ANC 8E at that time. NO REMARKS, except for those that specifically indicate 2023-2024 ANC 8E, should be attributed to the Commissioner's or Commission, except when referring to Commissioner LaQueda Tate, in her role during the 2023-2024 Term.

With that in mind, the ODCA's in their Executive Summary, acknowledged that in December of 2022, ANC 8E expended a total of \$40,534.00, with receipts that equaled \$21,049. Additionally, ODCA acknowledges that the 2021-2022 ANC 8E Commission awarded \$17,500 in grants that did not meet the legal requirements to issue such grants, nor did the Commission establish a budget to authorize any of the expenditures that took place in the last month of their service. The ODCA failed to note that one hundred percent of the \$40,534 was issued by ANC 8E in the last month of the Commissioner's service. Moreover, ANC 8E did not provide any meeting minutes that authorized these expenditures.

While some ANC 8E Commissioner's provided receipts to represent the validity of their reimbursements and/or expenditures, a review of those receipts will show that they are fraudulent and/or invalid. For example: Commissioner Tate offered phone receipts with the same date and time, and different amounts indicating a possible forgery. Another example is Commissioner McBroom provided phone receipts for another person and dates that don't correspond with when she was a Commissioner. Other receipts from the Grant recipients don't align with the dates of the events. They are a month before or after the events purported date. So, while the ODCA's graphs imply that valid receipts were received, the narrative describes that 96% of the expenditures for ANC 8E did not comply with the legal or statutory requirements, which make the indication that receipts were received as accepted and approved, when that was not the case. The report should indicate that in

spite of receipts being submitted, they did not comply with the DC Code to validate the expenditure for the reimbursement or items that the receipt was submitted against.

#### ANC 8Es Response to the ODCA's Recommendations:

1. ANC 8E accepts this recommendation and notes, that ODCA notes that the DC Attorney General's Office declared that any use of a personal phone for ANC use, must be "itemized for reimbursement." In addition, OANC has suggested that Commissions use Google Voice and that the Commission can pay for service for phone use but not the actual phone.
2. The Office of Attorney General and BEGA to our knowledge have penalties set in place for corruption, theft, and fraud among "elected officials" for which ANC Commissioners are and should be held accountable. ODCA should make recommendations to these agencies and stop looking to other agencies as the culprits of the violations and allowing the Commissioner's that commit these crimes from being able to walk away without any repercussions or accountability. Any and Every Elected Official should know and understand what their role is, and if they don't then that shouldn't be an elected official. The OAG/BEGA OANC hosts "mandatory training" sessions to help first time, newly elected officials to understand the laws, requirements, statutes, and policies. It is the elected official's responsibility to educate themselves of the rules, regulations, policies, and procedures, for which they have sought elective office. Failure to gain that knowledge is not the responsibility or fault of the OANC, OAG, ODCA, or any other agency. To suggest that DC Agencies aided and abetted in the fraud, conspiracy, and theft of taxpayer dollars by these Commissioner's is ludicrous.
3. ANC 8E will accept this recommendation. However, each Commissioner who holds a job in any industry understands that a "reimbursement" isn't issued based on the simple word of the person seeking the reimbursement. While having the information in writing removes all doubt, nothing in society has ever taught anyone that to be reimbursed for spending money for your job, organization, sorority or group, common sense says you must present a receipt to get your money back. Any elected official who thought, believed, or assumed that they could tell their colleagues they spent \$3,600 and that they did not have to provide any evidence of that payment should not be in elective office, and the D.C. Council should establish standards for candidates for office if this recommendation is seen in the light for

which it was presented. The Commissioner's that did not provide the appropriate receipts must be required to repay the Commission the amount they fraudulently received.

4. ANC 8E accepts this recommendation. We will establish policies and procedures for any future grants to be issued. It should be noted that Commissioners should not be receiving grants from their Commission for work that the Commission is already doing, and moreover that the Commissioner never provided an application, a mission statement, a budget statement or final report to justify the grant payment. That money should be returned to the ANC by that Commissioner and other recipients that did not provide proper documentation for the grant.
5. ANC 8E accepts this recommendation. Again, the recommendation justifies individuals who espouse themselves to be a professional and yet obfuscates their basic responsibilities in a trusted role of the community and the fiduciary responsibility they have as elected officials.
6. ANC 8E accepts this recommendation.
7. ANC 8E accepts this recommendation and denotes that this is already a requirement under OANC in the ANC's guidelines. Each year OANC sends emails and reminders to establish a 'budget' if the Commission is to spend any money. ODCA noted earlier that ANC 8E had not established a budget and without a budget each item would need to receive a vote of approval, and yet, the 2021-2022 ANC did not establish a voting procedure for the items that they approved for reimbursements or grants. This violation of DC Code, and OANC procedures shows a complete disregard for procedures and unwillingness to seek the policy or procedure to ensure compliance with DC Law. Thereby intentionally undermining the policy. Here again, any/all Commissioner's involved must be held accountable and required to reimburse the Commission for their fraud.
8. The entire body of the ANC 8E requests that the OAG not only requires every Commissioner that received a reimbursement during the 2021-2022, outside of Commissioner Cummings whose receipts appear to align with the actions taken, must be held accountable and made to repay the Commission for their fraud. We recommend that a lien should be placed on their Driver's License. Registrations, and/or wage garnishment if they are a DC Employee on the person responsible for theft or fraud. If they are not a DC employee, they should appear in court to justify

their use of taxpayers' money and if they cannot provide proper documentation, a lien or garnishment should be placed against them.

9. In addition, the ODCA should have interviewed the lone member that did not take or have any reimbursements. OAG should conduct an interview with that Commissioner and gather information that would give the OAG an inside perspective of the Commission and the Commissioners during that time to seek to understand motive and mindset. The lack of accountability is problematic in Ward 8 ANC's. With only two possibly three exceptions, Ward 8 ANC's have not been held accountable. The OAG must put legislation in place that holds ALL ELECTED OFFICIALS ACCOUNTABLE regardless of the level. We may volunteer, but we have in some cases a great deal of influence and thus must be held accountable regardless of whether Commissioner's receive a salary or not. Any theft of taxpayers' dollars that exceed the \$500/\$1000 threshold should be charged with a felony and required to resign from office and ineligible to run again.

As I noted in my opening remarks, I do not agree with the notion that OANC, the current ANC 8E, the OAG or the DC Council are responsible for the actions, inactions, or incompetence of any ANC Commissioner who served or is serving on the Commission and therefore should get a pass from their actions that enriched themselves and deprived the DC taxpayer from appreciation of their tax dollars being used for their communities benefit.

In closing, I ask that my previous remarks along with these additional notations be included in the full report.

Thank you again, for the opportunity to share our viewpoints and the recommendations we feel should be the action taken to ensure the accountability and protection of taxpayer dollars.

God Bless,  
K. Mikel  
Chair, ANC 8E

# ODCA Response to Agency Comments

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We appreciate ANC 8E's comments on the draft report and are pleased with ANC 8E's concurrence with most of our recommendations.

ODCA conducts performance audits and does not have authority to investigate criminal violations. In this case, we are referring specific reimbursements and grants to the Office of the Attorney General (OAG) for further review to determine if funds should be returned to ANC 8E. In addition to the OAG, per D.C. Code, this audit will be forwarded to the affected Commission, the Council, the Mayor, the Office of Advisory Neighborhood Commissions, and the Office of the Inspector General.<sup>43</sup>

While the Audit Results section of this report references expenditures being made during the first quarter of FY 2023 and also notes which Commissioners were or were not reelected, in response to ANC 8E's comments, we added language at the Conclusion to make clear that most expenditures were made at the end of the 2021-2022 Commission term.

We agree with ANC 8E's comments that the receipts column in Figure 4 of the draft report may have been misleading, and have revised the column in the final report.

We agree with the ANC 8E Chair that it should be clear to Commissioners that corruption, theft, and fraud are not acceptable for any elected official. ODCA has reviewed ANC financial activities for many years and conclude that adding penalty language in the ANC Code section will emphasize the seriousness of Commissioners following their fiduciary responsibilities.

The Chair of ANC 8E provided additional written comments following our audit closeout meeting which we took into consideration as we drafted the final version of this report.

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<sup>43</sup> D.C. Code § 1-309.13(d)(2)

# About ODCA

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The mission of the Office of the District of Columbia Auditor (ODCA) is to support the Council of the District of Columbia by making sound recommendations that improve the effectiveness, efficiency, and accountability of the District government.

To fulfill our mission, we conduct performance audits, non-audit reviews, and revenue certifications. The residents of the District of Columbia are one of our primary customers and we strive to keep the residents of the District of Columbia informed on how their government is operating and how their tax money is being spent.

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