




DISTRICT OF COLUMBIA | OFFICE OF THE INSPECTOR GENERAL

MEMORANDUM

To: Glen Lee
Chief Financial Officer

From: Daniel W. Lucas 
Inspector General

Date: September 10, 2025

Subject: **Commercial Real Property Assessment Process Audit**
OIG No. 25-1-14AT

We have arranged for an independent audit of the Office of Tax and Revenue (OTR) to examine the District's management and valuation of commercial real property assessments. This audit will cover fiscal years (FYs) 2022 - 2024. The objectives of this engagement are to:

- (1) Evaluate the commercial real property assessment process;
- (2) Evaluate the relevant organizational structure, workload statistics, performance measures, compensation requirements, staffing levels, training qualifications, and staff development functions of the Commercial Real Property Assessment staff;
- (3) Examine OTR's hiring practices, including whether the Office of the Chief Financial Officer's human resources rules and regulations hinder the ability of the office to attract, develop, and retain a well-qualified workforce;
- (4) Evaluate the roles and responsibilities for preventing and detecting fraud, both for internal OCFO programs and activities, as well as external oversight entities, with particular focus on the commercial real property assessment function; and
- (5) Determine whether prior recommendations contained in [OIG Report No. 22-1-25AT](#) have been implemented.

The audit will be conducted under project number 25-1-14AT. As required by DC Code § 47-821(e)(1), we have engaged an outside firm, Crowe, LLP, to independently conduct the audit. The audit will be conducted in accordance with [generally accepted government auditing standards](#), issued by the US Government Accountability Office. This engagement was included in the OIG's [Fiscal Year 2025 Audit and Inspection Plan](#). The preliminary fieldwork will begin in the coming days.

Katrice Howell, Contract Administrator, will call to arrange an entrance conference to introduce the contractor, discuss the audit process, and answer questions. Meanwhile, please direct any immediate questions or concerns to me or Assistant Inspector General for Audits, Dr. Slemo Warigon, at slemo.warigon@dc.gov.