




MEMORANDUM

To: Glen Lee
Chief Financial Officer for the District of Columbia

From: Daniel W. Lucas 
Inspector General for the District of Columbia

Date: January 8, 2026

Subject: **OCFO's Financial Review Process Audit | OIG No. 25-1-06MA(a)**

The Office of the Inspector General (OIG) is initiating an audit of the Office of the Chief Financial Officer's (OCFO) Financial Review Process. This engagement is narrowly scoped to examine specific aspects of the broader *Fiscal Management: Audit of Year-End Spending of Expiring Agency Budgets* (OIG No. 25-1-06MA).¹ Our objective is to assess whether OCFO's financial review process provides reasonable assurance of compliance with spending plans and relevant regulatory requirements.

This audit will be conducted under project number 25-1-06MA(a). We will perform this audit in accordance with generally accepted government auditing standards and the [Standards for Internal Control in the Federal Government](#), issued by the U.S. Government Accountability Office.

Katrice Howell, Senior Auditor, will coordinate an entrance conference to 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 202-792-5684 or slemo.warigon@dc.gov.

¹ Please refer to our March 13, 2025, [engagement letter](#) for additional context.