




DISTRICT OF COLUMBIA | OFFICE OF THE INSPECTOR GENERAL

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 9, 2026

Subject: **District's Reprogramming Process Audit | OIG No. 25-1-06MA(b)**

The Office of the Inspector General (OIG) is initiating our audit of the Office of the Chief Financial Officer's (OCFO) reprogramming 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 determine whether the reprogramming process is administered in accordance with:

- (1) District legal requirements; and
- (2) Budget allocation and intended purposes as authorized by the Council of the District of Columbia.

This audit will be conducted under project number 25-1-06MA(b). 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.

Tara Garner, 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.