




## 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 15, 2026

Subject: **Financial Reporting Reliability for Budget Execution**  
**OIG No. 25-1-06MA(c)**

---

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).<sup>1</sup> Our objective is to determine whether financial reports produced by the District Integrated Financial System (DIFS) are accurate, complete, and consistent when compared to underlying general ledger data and agency-submitted financial information.

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

Richard Sahadeo, Director, 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](mailto:slemo.warigon@dc.gov).

---

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