

ANNUAL PLAN

Audits, Evaluations, and Inspections

Fiscal Year 2026

August 31, 2025



DANIEL W. LUCAS
INSPECTOR GENERAL



OUR MISSION

We independently audit, inspect, and investigate matters pertaining to the District of Columbia government in order to:

- prevent and detect corruption, mismanagement, waste, fraud, and abuse;
- promote economy, efficiency, effectiveness, and accountability;
- inform stakeholders about issues relating to District programs and operations; and
- recommend and track the implementation of corrective actions.

OUR VISION

We strive to be a world-class Office of the Inspector General that is customer focused and sets the standard for oversight excellence!

OUR VALUES

Accountability: We recognize that our duty extends beyond oversight; it encompasses responsibility. By holding ourselves accountable, we ensure that every action we take contributes to the greater good of the District.

Continuous Improvement: We view challenges not as obstacles, but as opportunities for growth. Our commitment to continuous improvement drives us to evolve, adapt, and enhance our practices.

Excellence: Mediocrity has no place in our lexicon. We strive for excellence in every facet of our work.

Integrity: Our integrity is non-negotiable. We act with honesty, transparency, and unwavering ethics. Upholding the public's trust demands nothing less.

Professionalism: As stewards of oversight, we maintain the utmost professionalism. Our interactions, decisions, and conduct exemplify the dignity of our role.

Transparency: Sunlight is our ally. Transparency illuminates our processes, decisions, and outcomes. By sharing information openly, we empower stakeholders, promote understanding, and reinforce our commitment to accountability.





EXECUTIVE SUMMARY

Audits, Evaluations, and Inspections Fiscal Year 2026

Summary

In accordance with D.C. Code § 1-301.115a(a)(3)(I), the Office of the Inspector General for the District of Columbia (OIG) presents its Fiscal Year (FY) 2026 Audit and Inspection Plan, a comprehensive strategy to oversee and improve District government operations.

This plan supports our mission to prevent corruption, promote accountability, and enhance the efficiency of District programs.

Strategic Approach

1. **Risk-Based Methodology:** Our plan employs a data-driven risk assessment process to identify high-priority areas for audits and inspections. This means we use data and analysis to identify those programs that pose the greatest risk to taxpayers.
2. **High-Risk List:** We have identified 11 areas of District government operations most at risk for corruption, fraud, waste, abuse, or mismanagement, including:
 - District contracting practices
 - Cybersecurity practices
 - Improper Medicaid payments
3. **Comprehensive Oversight:** The plan outlines specific audits and evaluations across various District agencies and programs, focusing on areas such as:
 - Fiscal management
 - Housing programs
 - Violence prevention initiatives

4. **Continuous Improvement:** We provide updates on ongoing engagements from FY 2025, ensuring continuity in our oversight efforts.
5. **Statutory Compliance:** The plan includes audits required by law, such as the Annual Comprehensive Financial Report (ACFR) and the Commercial Real Property Assessment audit.

Plan Highlights

- **Planned Engagements:** The FY 2026 plan includes a diverse range of audits and evaluations, from evaluating infrastructure investments to addressing housing matters.
- **Ongoing Projects:** We continue our work on critical areas such as assessing year-end agency spending and evaluating violence intervention programs.
- **Emerging Risks:** Our plan leaves flexibility to address emerging risks throughout the year.

The FY 2026 Audit and Inspection Plan demonstrates OIG's ongoing commitment to serving as an independent, objective source of oversight for the District government, aiming to improve services for all District residents.



A MESSAGE FROM THE INSPECTOR GENERAL

Audits, Evaluations, and Inspections Fiscal Year 2026

I am pleased to present the Office of the Inspector General for the District of Columbia's (OIG) Fiscal Year (FY) 2026 Audit and Inspection Plan. This plan serves as our roadmap for oversight of District programs and operations in the coming year.

Our FY 2026 plan is the product of a rigorous, data-driven risk assessment process. In determining the projects contained in the FY 2026 plan, we have carefully considered input from District leaders and stakeholders, reviewed statutory requirements, analyzed prior OIG work, and applied our internal risk identification methodology to ensure that we direct our resources towards District operations most vulnerable to waste, fraud, abuse, and mismanagement.



The District government faces complex challenges in FY 2026. Our aim is to provide meaningful impact by helping District leaders identify and address vulnerabilities to fraud, waste, and abuse in the programs they manage, while strengthening internal controls against mismanagement. This plan includes engagements in high-risk areas we have identified while maintaining flexibility to address emerging concerns throughout the year. It reflects our commitment as the District's independent factfinder to safeguard against corruption and promote accountability, efficiency, and effectiveness in District government programs and operations. For more information about the plan, please contact our Office at (202) 727-2540 or visit our website at <http://oig.dc.gov>.

A blue ink signature of Daniel W. Lucas is located below the text.

Daniel W. Lucas
Inspector General



Audits, Evaluations, and Inspections

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FY 2026 RISK-BASED FOCUS AREAS AND ENGAGEMENTS

Focus Areas for FY 2026

Based on our risk assessment, we have identified the following focus areas:

1. Contracting and Procurement Practices
2. Public Safety

Planned Projects

Audits

- Fiscal Year 2026 Annual Comprehensive Financial Report (ACFR)
- Procurement System Audit
- Commercial Real Property Assessment
- Special Education Attorney Certifications Audit
- West End Library and Fire Station Maintenance Fund Audit
- Highway Trust Fund and 5-Year Forecast
- DC Housing Authority Independent Fiscal and Management
- DMV IT Systems Modernization
- DOB Illegal Construction Monitoring and Fine Enforcement
- District Entitlement Program Eligibility
- Human Capital Management
- Housing Program Coordination
- Follow-up on prior OIG recommendations

Inspections and Evaluations

- DYRS' Clinical Case Management Activities with Committed Youth
- District's Violence Intervention Programs
- DOC's Substance Abuse Treatment Program

- DSLBD's Certified Business Enterprise Program
- DOEE Procurement Practices
- DDOT's Roadway, Sidewalk, and Trail Maintenance Program
- Selected Contracts and Grants
- Follow-up on prior OIG Recommendations

OIG COMPREHENSIVE RISK ASSESSMENT PROCESS

Overview

The Office of the Inspector General (OIG) employs a comprehensive risk assessment process to continually identify and prioritize high-risk areas that significantly impact the efficiency and effectiveness of District government programs and operations. This process informs our Fiscal Year (FY) 2026 Audit and Inspection¹ Plan.

Risk Assessment Process

1. **Internal Analysis:** Our Risk Identification Committee conducts a review of the District government by analyzing operations and programs across all agencies, reviewing the District's proposed FY 2026 Budget and Financial Plan, considering feedback and priorities from District leaders, examining statutory requirements and prior OIG work, evaluating open recommendations and previously identified management challenges, and applying our internal risk identifications. This comprehensive process allows us to understand potential vulnerabilities and areas of concern throughout the District government.
2. **Stakeholder Input:** We solicit feedback from affected stakeholders through surveys and review priorities of other District oversight entities.
3. **High-Risk List Refinement:** We continuously update our High-Risk List to highlight areas with potential internal control weaknesses and elevated risk.
4. **Data-Driven Approach:** By synthesizing multiple inputs, we identify the most impactful engagements to provide the greatest value to the District.

¹ OIG conducts audits, inspections, and evaluations. In this plan, we use the term "inspection" to refer to both inspections and evaluations. For more information, see "Core Mission Areas for this Plan" on the following page.

Risk Evaluation Matrix

The Committee evaluates potential engagements based on the following:

- Prior reviews or actions by OIG and other oversight entities
- Vulnerability to corruption, fraud, waste, abuse, and mismanagement
- Fiscal impact
- Potential impact on District programs and operations
- Stakeholder interest

Flexibility and Responsiveness

This integrated approach, which combines our comprehensive risk assessment process with stakeholder input and ongoing monitoring of District programs and operations, allows for:

- Greater flexibility in identifying, assessing, and prioritizing engagements
- Increased ability to respond to unforeseen circumstances
- Potential adjustment of planned projects based on emergent requests from District leadership

Core Mission Areas for This Plan

Audit Unit (AU)

Our Audit Unit conducts independent audits and attestation engagements of programs and operations in the District government.

Inspections and Evaluations Unit (I&E)

Our Inspections and Evaluations Unit conducts inspections and evaluations of District programs to identify program deficiencies; recommend corrective measures to improve the oversight, management, and execution of programs, and stewardship of resources; and ensure compliance with District and federal laws, regulations, and policies. In this plan we generally use the term “inspection” to refer to engagements that look across the breadth of a program to identify systemic risks or assess compliance; we generally use the term “evaluation” for engagements that take a deep dive into a specific matter. For the sake of brevity, in this plan we use the term “inspection” to refer to both inspection and evaluation engagements.

FY 2026 HIGH-RISK LIST

Introduction

OIG uses its comprehensive risk assessment process to identify areas of District government operations and programs most at risk for corruption, fraud, waste, abuse, or mismanagement. This High-Risk List informs stakeholders of potential weaknesses in internal controls and areas at elevated risk.

District agencies can use this list to prioritize improving their internal control systems by leveraging the principles in the Green Book² to proactively identify, analyze, and respond to risks.

High-Risk Areas

1. *District Contracting Procedures*

Government procurement is a complex process that requires careful management of numerous risks related to completing construction projects and acquiring goods and services. Effective risk management is crucial given the substantial financial investments and public interest in such activities.

On August 1, 2022, OIG issued the [Fiscal Year 2022 Procurement Risk Assessment](#) report. The scope of the assessment included the procurement authorities to which District government agencies are subject, including the *Procurement Practices Reform Act of 2010* (PPRA) (D.C. Law No. 18-371), the Chief Procurement Officer's (CPO) authority as identified in Section 201(a) of the PPRA, and those District agencies exempt from both the PPRA and the CPO's authority. That report identified eight high-risk areas related to the District's procurement activities and was used to plan future OIG engagements.

In May 2023, public reporting³ revealed that District agencies may have unlawfully awarded contracts without receiving approval from the Council for the District of Columbia, as required by law. Procurements conducted outside the established procurement process are at increased risk of corruption, fraud, waste, abuse, and mismanagement and may violate District laws and policies.

² U.S. Gov't Accountability Office, STANDARDS FOR INTERNAL CONTROL IN THE FEDERAL GOV'T, GAO-14-704G (Sept. 2014), <https://www.gao.gov/products/GAO-14-704G> (last visited Aug. 27, 2024).

³ Martin Austermuhle, *D.C. Public Schools Unlawfully Awarded \$270 Million Worth of Contracts*, May 11, 2023, <https://dcist.com/story/23/05/11/dcps-unlawfully-awarded-contracts-worth-270-million/> (last visited Aug. 27, 2024).

Recent and Ongoing OIG Engagements

[Agencies' Contract Administration Effectiveness](#)

May 27, 2025

Contract Administration

The audit found widespread weaknesses in post-award contract administration across multiple District agencies, including inadequate documentation of goods and services received, incomplete vendor performance evaluations, and insufficient delegation and training of Contract Administrators. In some cases, agencies improperly allowed contractors to perform inherently governmental functions, and there were lapses in compliance with the Quick Payment Act. These deficiencies increase the risk of paying for goods or services that are defective, noncompliant, or not received, and undermine the District's ability to ensure accountability and value in its procurements.

Of the 31 recommendations issued to strengthen post-award contract administration, four of the six audited agencies provided responses—fully agreeing with eleven recommendations, partially agreeing with two, and disagreeing with seven. Two agencies did not respond at all, leaving several deficiencies unaddressed. The varied levels of agreement and lack of universal engagement signal that significant work remains to achieve consistent compliance and mitigate procurement risks across the District.

[District Compliance with the Home Rule Act, PPRA, and District Code Evaluation: Part 1 – DCPS](#)

July 9, 2025

Procurement Compliance

Between FY 2020 and FY 2023, DCPS awarded the majority of its \$1 million-plus contracts without obtaining required DC Council pre-approval or providing timely notification for emergency procurements, in violation of the Home Rule Act and the Procurement Practices Reform Act. Of 70 high-value contracts reviewed (totaling nearly \$472 million), 58—worth about \$396.5 million—were non-compliant, and DCPS also failed to publish many contracts for public transparency or maintain adequate contract records. These lapses stemmed from systemic internal control deficiencies, including inadequate written guidance, insufficient training, weak segregation of duties, and poor supervisory oversight, which collectively undermined mandated oversight and heightened the risk of waste, fraud, and mismanagement.

DCPS concurred with most of the OIG's recommendations and reported initiating corrective measures, including developing written guidance, enhancing staff training, and strengthening oversight of procurement processes. However, as of the report's issuance, several recommendations remained in progress, and full compliance with statutory pre approval, notification, and transparency requirements had not yet been demonstrated. Sustained leadership attention and robust internal controls will be necessary to close the gaps and reduce the risk of recurring violations.

2. Information Technology Procurement

Information technology (IT) procurements face a significant risk of cost overruns and implementation failures due to potentially inadequate project planning, requirements, and program oversight.

Recent and Ongoing OIG Engagements

[**Fiscal Year 2022 Information Technology Capital Projects Procurement Risk Assessment**](#)

June 23, 2022

IT Capital Projects Procurement

Three risk areas were identified: (1) inconsistent IT procurement policies and procedures across District agencies increase risk for noncompliance and operational inefficiencies; (2) lack of centralized, expert oversight of IT capital procurements increases risk that District is not correctly planning and spending IT funding; and (3) rise in project spending and significant subsequent procurement actions and award modifications indicate risk regarding adequacy of initial budget, procurement process, and project management.

We use this plan to guide future engagements relating to IT procurements.

[**District of Columbia's Integrated Financial System \(DIFS\) Audit**](#)

Sept. 20, 2023

DC Integrated Financial System (DIFS)

OIG reported seven observations and seven opportunities for improvement to OCFO; the agency could not provide sufficient and appropriate evidence to determine root causes of observations.

We issued a closeout letter for this engagement.

3. District Cybersecurity Practices

Cybersecurity risks are increasing in both the private and public sectors each year. The District's IT systems contain sensitive information, and government operations rely on access to and safe storage of this critical information.

In FY 2021, the District's Annual Comprehensive Financial Report (ACFR) independent auditors reported a deficiency in internal control concerning identifying, prioritizing, remediating, and monitoring IT vulnerabilities.⁴ In the FY 2022 ACFR, OIG's independent auditors included a disclaimer stating that they were unable to issue an opinion on the financial statements of the Washington Convention and Sports Authority (Events DC), due to a ransomware attack that resulted in the encryption

⁴ OIG No. 22-1-07MA(a), Management Letter at 2, <https://oig.dc.gov/sites/default/files/Reports/OIG%20No.%2022-1-07MA%20-%20DC%20FY%202021%20Management%20Recommendations.pdf>.

and loss of a significant amount of detailed financial data from FY 2022.⁵ According to OCTO officials, they are developing and documenting the OCTO Risk Management Framework to address this disclaimer. However, given that OCTO may not have authority over some District agencies, including independent agencies like Events DC, the risk could persist without a District government-wide approach to cybersecurity.

Recent and Ongoing OIG Engagements

[Evaluation of the District's Use of Cybersecurity Waivers](#)

November 15, 2023 Cybersecurity

The OIG initiated an evaluation of the District's use of cybersecurity waivers in response to the heightened risk posed by persistent cyber threats to government systems. The review focuses on OCTO's oversight of waiver approvals since October 1, 2019, including the processes for evaluating, documenting, and monitoring agency compliance with waiver conditions. Weaknesses in these areas could expose the District's technology infrastructure to security vulnerabilities and undermine adherence to established cybersecurity policies and standards.

We issued a [public letter](#)⁶ and confidential report.

[Management Implication Report \(MIR\) - Cybersecurity Management Practices](#)

February 24, 2023 Cybersecurity Management

This report highlighted recent cybersecurity incidents affecting District agencies, identified current cybersecurity threats, and outlined key components of an effective Cyber Incident Response Plan. Our report emphasized the importance of preparation, detection and analysis, containment and recovery, and post-incident activities.

We issued a management implications report.

[Audit of Information Security Risk Mitigation](#)

In Progress Information Security and Risk Mitigation

This is an ongoing engagement to determine the extent to which OCTO: (1) has developed and implemented an information security risk mitigation program; and (2) works together with District agencies to mitigate security risks.

This audit is currently in progress.

⁵ OIG No. 22-1-26MA, Independent Auditor's Report at 1-2, <https://oig.dc.gov/sites/default/files/Reports/OIG%20No.%2022-1-26MA%2C%20ACFR%20Opinion.pdf>.

⁶ OIG No. 23-E-03-TO0, Evaluation of the District's Use of Cybersecurity Waivers, <https://oig.dc.gov/sites/default/files/Reports/Use%20of%20Cybersecurity%20Waivers%20%28Public%20Letter%29%20-%20Signed.pdf>.

4. Medicaid Improper Payments

The size and complexity of the Medicaid program presents significant oversight challenges. The Centers for Medicaid and Medicare Services estimates that improper payments in the Medicaid program account for 5.09 percent of all Medicaid payments nationally.⁷

Starting in October 2020, the District Department of Health Care Finance (DHCF) announced that it would transition over 19,000 District Medicaid recipients in the fee-for-service program to a Medicaid managed care organization (MCO) program called the DC Healthy Families Program. DHCF's transition to an MCO model is not without risks. In 2018, GAO examined MCO payment risks and found that state Medicaid programs are at risk of: (1) improper capitalization payments; (2) inaccurate capitation rates; (3) payments to noncompliant MCOs; and (4) duplicative payments.⁸ Further, GAO found that MCOs risked: (1) incorrect MCO fee-for-service payments and (2) incorrect capitation payments.⁹

Recent and Ongoing OIG Engagements

Audit of the District's Oversight of Medicaid Managed Care Organizations

In Progress

Medicaid Oversight

Through this engagement, we reviewed DHCF's oversight of three Medicaid Managed Care Organizations managing \$8.8B in contracts serving approximately 261,000 District residents. We found that while DHCF established foundational frameworks for quality assessment and monitoring, significant implementation gaps limited cost efficiency and healthcare access oversight. Our audit identified incomplete monitoring policies, inadequate overpayment controls with data integrity issues, and MCOs denying 50 percent of prior authorization requests (four times the national average) without District review. We also discovered contract administrators lacked required certification training, DHCF did not conduct required MCO readiness assessments, and instances of beneficiaries being simultaneously enrolled in Medicaid and Alliance programs. Our forthcoming report will emphasize the need for enhanced oversight mechanisms, improved data validation systems, and strengthened internal controls to ensure managed care achieves cost reduction and improved healthcare access objectives.

We completed this engagement with 16 recommendations issued to DHCF. DHCF's responses are under review.

⁷ CENTER FOR MEDICAID AND MEDICARE SERVICES, Fiscal Year 2024 Improper Payments Fact Sheet, available at <https://www.cms.gov/newsroom/fact-sheets/fiscal-year-2024-improper-payments-fact-sheet> (last visited Aug 18, 2025).

⁸ U.S. GOV'T ACCOUNTABILITY OFFICE, MEDICAID MANAGED CARE, IMPROVEMENTS NEEDED TO BETTER OVERSEE PAYMENT RISKS 9, GAO-18-528 (July 2018), <https://www.gao.gov/assets/gao-18-528.pdf> (last visited Aug. 18, 2025).

⁹ *Id.*

[Medicaid Eligibility Determinations Audit](#) July 28, 2025 Medicaid Oversight

During the federally mandated “unwinding” of continuous Medicaid coverage, the District met key CMS planning and reporting requirements but exhibited significant internal control weaknesses in eligibility determinations. The audit found that the Department of Human Services did not consistently issue required termination or denial notices, failed to maintain complete supporting documentation, and recorded inaccurate eligibility statuses in the DC Access System. These deficiencies risked improper loss of coverage, hindered beneficiaries’ awareness of appeal rights, and undermined the accuracy and integrity of Medicaid program administration.

DHS and DHCF agreed with all of the OIG’s recommendations and outlined planned corrective actions, including strengthening eligibility determination procedures, improving documentation practices, and enhancing staff training on notice requirements. As of the report’s issuance, all recommendations remained open pending verification of implementation, and both agencies will need to demonstrate sustained compliance to ensure accurate eligibility decisions and protect beneficiaries’ coverage rights.

5. District Entitlement Programs

An increase in the size and scope of government spending for entitlement programs increases the risk of improper payments and raises the need for effective management of these programs.

Recent and Ongoing OIG Engagements

[DOES Struggled to Handle Surge in Unemployment Insurance Claims During April 2020 through September 30, 2021](#) April 6, 2023 Unemployment Insurance

The Department of Employment Services (DOES) had deficiencies in responsiveness to processing unemployment insurance claims and controls over accessibility, availability, and reliability of the unemployment insurance system.

The OIG report issued 14 recommendations. DOES agreed with two recommendations and disagreed with 12.

[Medicaid Eligibility Determinations Audit](#) July 28, 2025 Medicaid Oversight

See section 4 above.

6. District Rental and Housing Programs

The District government addresses the affordable housing crisis through a set of rental and housing programs managed by multiple agencies. Coordinating these programs across agencies in a cohesive manner presents challenges for the District.

Recent and Ongoing OIG Engagements

Audit of Housing Program Coordination

In Progress

Housing Program Oversight

This is an ongoing engagement to: (1) identify all District housing and rental assistance programs; (2) determine whether the programs are effectively coordinating to provide the best value to eligible District residents; and (3) determine whether the organizations have the necessary resources to conduct their mission.

This audit is in progress as of the date of this report.

7. District of Columbia Housing Authority Activities to Support Affordable Housing

The District of Columbia Housing Authority (DCHA) serves as the landlord for nearly 20,000 residents who occupy more than 8,000 federally-owned public housing units in the District. As reported in the Capital Budget Appendices of the FY 2023 Approved Budget, it is estimated that up to 20 percent of public housing units are vacant due to disrepair. According to DCHA, rehabilitating and stabilizing the District's public housing is a significant challenge that will require over \$2.2 billion to address.

In FY 2021, the District began appropriating capital investments to DCHA to make critical improvements, such as extending buildings' useful lives, removing lead, and renovating vacant units. In the District's FY 2025-2030 Capital Improvements Plan, the total capital investments to DCHA amounts to more than \$396 million over the six-year financial plan.¹⁰

In addition to the capital funding, the District has approved \$187.77 million in local funding to DCHA for the Local Rent Supplement Program (LRSP) Permanent Supportive Housing vouchers, rental assistance, and DCHA's Public Safety force.¹¹

¹⁰ GOV'T OF THE DISTRICT OF COLUMBIA FY 2025 Approved Budget and Financial Plan, Vol. 5 FY 2025-2023 Capital Improvements Plan 272 (July 30, 2024), <https://app.box.com/s/47ffclqrma00hotz9pjg8q0e3pcltf0d/file/1607370878226?sb=/details> (last visited Aug. 5, 2024).

¹¹ GOV'T OF THE DISTRICT OF COLUMBIA FY 2025 APPROVED BUDGET AND FINANCIAL PLAN, Vol. 2 Agency Budget Chapters – Part (Jul. 30, 2024), <https://app.box.com/s/bcchts3pf7xlat9358rysoo4rguugnllc> (last visited Aug. 5, 2024).

Recent and Ongoing OIG Engagements

Monitoring of DCHA Three-Year Recovery Plan

June 3, 2024

Housing Program Oversight

DCHA published its [Three-Year Recovery Plan](#) as a roadmap to restore, rebuild, and revitalize DCHA, a plan developed after reviewing past agency evaluations including [US Department of Housing and Urban Development's 2022 Assessment](#) and DC Office of Inspector General's 2022 audit.

OIG is monitoring implementation and considering future engagements based on this engagement.

[District of Columbia Housing Authority Annual Financial Statements](#)

March 17, 2025

DCHA Financial Reporting

Contracted auditor SB & Company (SBC) noted 14 material weaknesses and six significant deficiencies relating to DCHA's financial reporting.

A contracted audit was issued and published.

8. Efforts to Respond to and Prevent Drug Misuse

The opioid crisis continues to impact the nation. Effective management of the District's response, including program monitoring and grant administration, is critical to addressing the issue. However, progress is being made. While non-fatal opioid overdoses remained higher than in two of the past three years, in 2024, overdose deaths due to opioids in the District decreased by 33 percent from 2023.¹²

Recent and Ongoing OIG Engagements

[Opioid Crisis Response Program Follow-up](#)

January 27, 2025

Opioid Crisis Response

The follow-up review found that the Department of Behavioral Health (DBH) and DC Health had implemented all 10 recommendations from the OIG's 2021 opioid crisis response evaluation, addressing prior deficiencies in grant management, communication, staffing, and naloxone distribution oversight. Corrective actions included adopting formal grant lifecycle policies, improving coordination between fiscal and program staff, reducing vacancy rates in opioid prevention roles, and establishing a new naloxone inventory reporting process. While the

¹²Gov'T OF THE DISTRICT OF COLUMBIA, District Opioid Overdose Dashboard, https://dataviz1.dc.gov/t/OCTO/views/DCHealthLiveLongDCDashboardFinal/OpioidLandingPage?%3AshowAppBanner=false&%3Adisplay_count=n&%3AshowVizHome=n&%3Aorigin=viz_share_link&%3Aembed=yes&%3Atoolbar=no (last visited July 29, 2025).

recommendations were closed, OIG identified three opportunities for DBH to further strengthen operations—regular federal grants training, systematic policy updates, and development of an automated grant management system—to enhance efficiency and sustain program effectiveness

DBH and DC Health fully implemented all 10 recommendations from the 2021 evaluation, closing prior gaps in grant management, staffing, inter-agency coordination, and naloxone distribution oversight. Continued follow-through on these enhancements will be important to sustain program effectiveness and strengthen the District's opioid crisis response infrastructure.

**Department of Corrections (DOC)
Substance Abuse Program**

In Progress

**Substance Abuse
Management**

This is an ongoing engagement to evaluate the effectiveness of DOC's oversight of contracted medical services, including the: (1) medical intake process for substance use disorder; and (2) medical treatment process for inmate opioid addiction.

We are currently coordinating with DOC on this engagement.

9. District Real Property and Lease Administration

The District government faces challenges in managing real property, including accurately tracking District-owned assets and establishing adequate controls around rent collection.

Recent and Ongoing OIG Engagements

**District of Columbia Management
Recommendations (FY2021)**

January 31, 2022

**District Real Property
and Lease
Administration**

The District did not maintain a complete and reconciled inventory of leases in which it is the lessor, limiting its readiness to implement the Governmental Accounting Standards Board (GASB) Statement No. 87 lease accounting requirements effective for FY 2022. This gap was identified as an internal control deficiency by the independent auditors in the FY 2021 Annual Comprehensive Financial Report, reflecting the need for a formal plan, dedicated resources, and improved procedures to ensure accurate lease reporting and compliance. Failure to address this deficiency in a timely manner could increase the risk of financial reporting errors and non-compliance with GASB standards

The District has taken steps toward implementing GASB 87 lease accounting requirements, including compiling lease data and updating procedures; however, as of the most recent ACFR, a fully reconciled and comprehensive lessor lease inventory has not yet been achieved.

10. Gun Violence Prevention Program and Grants

The District government has taken a government-wide approach to combat rising gun violence. This program involves a significant increase in grant funding in a variety of areas that require additional oversight.

Recent and Ongoing OIG Engagements

Measures to Combat Gun Violence in DC Public Schools

July 17, 2025

Gun Violence Prevention

The evaluation found that critical gaps in infrastructure, coordination, and policy leave DCPS schools vulnerable to gun violence. Half of all safety- and security-related repairs—such as broken doors, locks, windows, and communication systems—exceeded the Department of General Services' 45-day completion standard, creating prolonged security risks. The District also lacks a standardized definition of "school gun violence," limiting consistent tracking and response; School Resource Officer staffing has been reduced to the point that most schools lack regular coverage; safety protocols are implemented inconsistently across campuses; and DCPS has been excluded from some District-wide gun violence prevention initiatives. Collectively, these deficiencies undermine the effectiveness of prevention and response measures intended to protect students and staff.

DGS and DCPS agreed with all of the OIG's recommendations and outlined planned actions to address security repair backlogs, standardize safety protocols, and improve coordination on gun violence prevention efforts. Reported steps include prioritizing completion of overdue safety- and security-related repairs, developing a shared definition of "school gun violence" for consistent tracking, and enhancing communication between school leaders and District agencies. As of the report's issuance, these measures were in progress, and full implementation will require sustained inter-agency collaboration and monitoring to ensure safer school environments.

Evaluation of the District's Violence Reduction Efforts

In Progress

Violence Reduction

This is an ongoing engagement to assess the oversight, implementation, and coordination of the District's violence reduction programs, and the effectiveness of activities in reducing forms of violence across the District.

This engagement is in progress as of the date of this report.

11. Human Capital Management

Recruitment and retention of a workforce with the necessary skills and abilities is crucial to the District government's ability to effectively and efficiently serve the public.

Recent and Ongoing OIG Engagements

[Audit of District of Columbia Agencies' Overtime Usage](#)

November 9, 2023 Overtime Usage

In FY 2021, nine District agencies underestimated overtime needs by 53 percent—overspending their combined overtime budgets by \$31.5 million—and routinely failed to comply with District overtime policies. Common deficiencies included not obtaining prior authorization for overtime, neglecting to reprogram funds when budgets were exceeded, inequitable distribution of overtime among eligible employees, and inadequate validation of excessive overtime pay. Some agencies also misclassified overtime hours, made improper payments to ineligible managerial staff, and lacked controls to prevent productivity decline, exposing the District to financial, operational, and compliance risks.

The nine audited agencies generally concurred with the OIG's recommendations and outlined actions to improve overtime budgeting, authorization, and oversight. Reported steps include revising overtime policies, enhancing supervisory review, and strengthening budget monitoring controls. As of the report's issuance, several recommendations remained open pending verification of corrective measures, and agencies must demonstrate sustained compliance to reduce the risk of overspending and policy violations.

[Audit of the District's Human Capital Management](#)

In Progress

Human Capital Management

This is an ongoing engagement to assess whether District agencies have effective policies in place to manage the human capital lifecycle, which includes strategic human capital planning; recruiting, retaining, and developing staff; and separation and succession planning.

The Human Capital Management Audit is in progress as of the date of this report.

PLANNED ENGAGEMENTS

Audits

Audits Required by Law

1. Fiscal Year 2026 Annual Comprehensive Financial Report (ACFR)

D.C. Code § 1-301.115a(a)(3)(H) requires OIG to contract with an independent auditor to conduct a comprehensive audit of the District's *Annual Comprehensive Financial Report* (ACFR). OIG chairs the ACFR Audit Oversight Committee (ACFR Committee). The ACFR Committee conducts regular meetings with Committee members made up of various District agencies. The ACFR for the previous fiscal year must be sent to the Mayor and the Council by February 1 of each year.

In addition to the District's General Fund, the following District agencies and entities (component units) must be included in the audit:

- DC Lottery and Charitable Games Control Board (financial statements)
- Department of Employment Services (Unemployment Compensation Fund – financial statements)
- Washington Convention Center Authority/dba Events DC (financial statements)
- University of the District of Columbia (financial statements)
- Home Purchase Assistance Program (financial statements)
- DC Post-Employment Benefit Trust Fund (financial statements and actuarial study)
- Health Benefit Exchange Authority
- E911/311 Fund
- Not-For-Profit Hospital Corporation
- DC Housing Finance Agency
- DC Tobacco Settlement Financing Corporation
- DC Green Finance Authority
- DC Retirement Board
- Section 529 College Savings Plan
- 401(a) –Defined Contribution Plan
- 457(b) –Deferred Compensation Plan

The goals of this engagement are to: (1) oversee the progress of the audit executed by the contracted Independent Auditor; and (2) address any issues that may arise or may prevent timely completion of this engagement.

2. *DC Housing Authority Independent Fiscal and Management Audit*

Pursuant to D.C. Code § 1-301.115a(e-1), OIG is required to “audit the [District of Columbia Housing Authority’s (DCHA)] annual financial statement and report on [its use] of local funds appropriated . . . by the Council [.]” Additionally, OIG may conduct an annual inspection and an independent fiscal and management audit of DCHA.

The objective of the Independent fiscal and management audit of DCHA is to obtain reasonable assurance that DCHA’s financial statements as a whole are free from material misstatements, whether arising from fraud or error, thereby enabling the independent auditor to express an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with applicable financial reporting standards.

3. Highway Trust Fund and 5-Year Forecast Audit

D.C. Code § 9-109.02(e) requires OIG to submit a report on the results of its audit of the financial statements of the District of Columbia Highway Trust Fund (Fund). The report is due to Congress, the Mayor, the Council, and Office of the Chief Financial Officer (OCFO) by February 1 of each year for the preceding fiscal year and the forecast audit is due by May 31.

The goals of this engagement are to: (1) express an opinion on the financial statements of the Fund for the preceding fiscal year and (2) examine the forecast statements of the Fund's expected conditions and operations for the next five years.

4. Special Education Attorney Certifications Audit

The goal of this engagement is to determine the accuracy of certifications made to OCFO by attorneys in special education cases brought under the Individuals with Disabilities Education Act in the District. OIG's mandate to perform this audit is found in D.C. Code § 1-301.115a(a)(3)(J).

5. West End Library and Fire Station Maintenance Fund Audit

The West End Library and Fire Station Maintenance Fund (Fund) finances "supplemental maintenance service; common-area maintenance service; insurance; and capital improvements for the West End Library and West End Fire Station. . . ."¹³ The Department of General Services (DGS), in close consultation with the District of Columbia Public Library, is responsible for management of the Fund. OIG's mandate to perform this audit is found in D.C. Code § 1-325.181(e).

The goals of this engagement are to: (1) examine the assets, liabilities, fund balance, revenue, and expenditures of the Fund; (2) conduct a detailed accounting of expenditures; and (3) identify expenditures not permitted under law.

6. Procurement System Audit

In FY 2022, OIG issued three reports addressing distinct aspects of the District's procurement system:

- On May 22, 2022, OIG issued its report entitled [*Government of the District of Columbia COVID-19 Emergency Procurement Risk Assessment*](#). The objectives of this risk assessment were to identify: (1) emergency COVID-19 procurement practices subject to the highest risk of corruption, fraud, waste, and abuse; (2) high-risk incongruences in the various procurement rules and regulations as related to emergency COVID-19 procurements; and (3) high-risk structural issues related to the District's COVID-19 emergency procurements.

¹³ D.C. Code § 1-325.181(a).

- On June 23, 2022, OIG issued its report entitled [*Government of the District of Columbia Fiscal Year 2022 Information Technology Capital Projects Procurement Risk Assessment*](#). The objectives of this risk assessment were to identify: (1) the root causes of the rise in costs of capital Information Technology (IT) procurement contracts; (2) the reason(s) agencies leave OCTO out of the capital IT acquisition process; (3) whether capital IT projects were adequately managed by respective agencies; and (4) whether the original capital IT procurement was appropriate or inflated.
- On August 1, 2022, OIG issued its report entitled [*Fiscal Year 2022 Procurement Risk Assessment*](#). The scope of the assessment included the procurement authorities to which District government agencies are subject, including the Procurement Practices Reform Act of 2010 (PPRA) (D.C. Law No. 18-371), the Chief Procurement Officer's (CPO) authority as identified in Section 201(a) of the PPRA, and those District agencies exempt from both the PPRA and the CPO's authority.

The findings from these three risk assessments informed the objectives of audits conducted from FY 2023 through FY 2025. In FY 2026, OIG will conduct a follow-up of the FY 2022 engagements to determine if previously identified risks have been mitigated and identify new risk areas that have emerged within the District's Procurement System

The objectives of this engagement are to identify: (1) District procurement practices subject to the risk of corruption, fraud, waste, abuse, and mismanagement; (2) high-risk incongruences in the procurement rules and regulations; and (3) high-risk structural issues related to the District's procurement system.

7. *Audit of the District of Columbia's Commercial Real Estate Assessment Process*

Pursuant to D.C. Code § 47-821(e), OIG shall arrange an independent audit of the Office of Tax and Revenue (OTR) to examine the District's management and valuation of commercial real property assessments. The independent audit will include recommendations for improving the commercial real property assessment functions within the OTR. OIG must submit a complete copy of the audit findings, along with all recommendations made by the firm that performed the independent audit, to the Council, the Mayor, and the Chief Financial Officer. OIG must arrange for this audit at least once every three years.

The objectives of this engagement are to evaluate the: (1) commercial real property assessment process; (2) organizational structure, workload statistics, performance measures, compensation requirements, staffing levels, training, qualifications, and staff development functions of the Commercial Real Property Assessment staff; and (3) hiring practices, including whether OCFO's human resources rules and regulations hinder or enhance the ability of the Office of Tax and Revenue (OTR) to attract, develop, and retain a well-qualified workforce.

Audits Identified Through OIG's Comprehensive Risk Assessment Process

8. *Audit of the Department of Motor Vehicles' Information Technology System Modernization*

The Department of Motor Vehicles (DMV) has experienced significant ongoing delays in upgrading or modernizing mission-critical systems, including Destiny, the agency's operating mainframe for all real-time driver and vehicle records, and eTIMS, the agency's ticket processing system. As noted in [the Committee on Transportation and the Environment's budget oversight documents](#), "when Destiny was launched in 2002, it replaced its three-decade old predecessor system. This system has aged rapidly in its over two decades of service and now requires replacement. The Destiny modernization will create a new web-based driver license and motor vehicle information system." In 2023, DMV employees identified issues with the Destiny system as an explanation for why the DMV failed to properly flag multiple DUI convictions of a driver who was charged with murder for a crash on Rock Creek Parkway that killed three people.¹⁴

On June 23, 2022, OIG issued its report entitled [Government of the District of Columbia Fiscal Year 2022 Information Technology Capital Projects Procurement Risk Assessment](#). In this risk assessment, the DMV Destiny Replacement Project was identified as having a 237 percent increase in budget authority from 2016 to 2022, when the project increased from \$9 million budgeted to over \$30 million. In the intervening years, spending has increased to over \$49 million, a budget change of over 422 percent since 2016.

The objectives of this audit are to assess the methodology used to: (1) justify the need for Destiny modernization; (2) select the vendor; (3) identify the scope, schedule, and budget to implement the project; and (4) manage project execution, including changes to scope, schedule, and budget.

9. *Audit of the Department of Buildings' Illegal Construction Monitoring and Fine Enforcement*

The Department of Buildings (DOB) is responsible for regulating construction activity in the District of Columbia. The agency operates a consolidated permit operations division, reviews all construction documents to ensure compliance with building codes and zoning regulations, and has inspection and oversight authority, through which construction activity, building systems, and rental housing establishments are inspected, with violations cited and, if appropriate, abatement is undertaken. DOB's Office of Construction and Building Standards (OCBS) conducts critical permitting, compliance, and inspection activities. OCBS's enforcement and compliance activities

¹⁴ Martin Austerhuhle: 'It's a Terrible system': D.C. DMV Workers Say Computer Issues Let DUI Convictions Fall Through Cracks; dcist.com; June 13, 2023; <https://dcist.com/story/23/06/15/dc-dmv-workers-say-old-system-misses-driver-dui-issues/> (last visited July 30, 2025).

ensure public safety in and around buildings and create a system of accountability for builders and other construction-adjacent businesses.¹⁵

In February 2025, the Washington City Paper published an article identifying over \$40 million in unpaid housing violations. For one property that owed more than \$1.2 million in fines, DOB was forced to dismiss the bulk of the pending fines after determining its internal system failed to identify when notices of infraction were not delivered to landlords.¹⁶ Effective monitoring and enforcement of fines is essential for maintaining an efficient regulatory environment for builders and other clients of the permitting system, while ensuring the ongoing safety of builders, residents, tenants, and other building occupants.

This engagement was selected due to its potential for monetary recoupment and the potential impact on public safety caused by illegal construction.

The objectives of this audit are to: (1) identify gaps or irregularities in policy enforcement; and (2) determine whether DOB is effectively enforcing and collecting fines issued for noncompliance with District laws.

10. Follow-up of OIG Recommendations

Responsibility for acting on OIG recommendations rests with the agency to which the recommendations were directed. OIG does not have the resources to review all past recommendations; therefore, OIG will select a sample of recommendations for a follow-up.

When selecting recommendations for follow-up we may consider the presence of these conditions:

- serious incidents involving abuse, illegal activity, or statutory violations;
- issues with significant stakeholder, public, or media interest;
- matters impacting public safety, health, or security; or
- systemic weaknesses that might cause recurring problems.

The objectives of our follow-up process are to determine whether: (1) audited entities implemented recommendations made by OIG; (2) corrective actions addressed the conditions identified in prior OIG reports; and (3) anticipated monetary benefits were realized (if applicable).

¹⁵ Department of Buildings website, <https://dob.dc.gov/page/about-dob> (last visited July 30, 2025).

¹⁶ Katherine Dailey and Hamed Ahmadi, *D.C. Landlords Owe More than \$40 Million in Unpaid Housing Violations*, WashingtonCityPaper.com, February 15, 2025, <https://washingtoncitypaper.com/article/758128/dc-landlords-owe-millions-in-unpaid-housing-violations/> (last August 26, 2025).

Ongoing Audits

11. Audit of Information Security Risk Mitigation

Recently, several District agencies have been subject to cybersecurity breaches that have affected their operations and potentially compromised personally identifiable information. Beginning in FY 2022, OIG added District Cybersecurity Practices to its High-Risk List and has conducted several engagements addressing the issue. Further, on February 2, 2023, the Inspector General testified during the FY 2022 ACFR hearing before the Committee of the Whole, that as the District “continue[s] to increase [its] reliance on [information technology (IT)] to initiate, authorize, record, process, or report financial transactions, the District’s IT systems and internal control over financial reporting become more interrelated. A robust IT internal control environment is imperative to identify and mitigate any potential risks that may impact the District’s financial system.”¹⁷ On February 24, 2023, OIG released a [Management Implication Report \(MIR\)](#) to alert District agencies of the need to implement effective cybersecurity management practices.

The Federal Information Security Management Act (FISMA) highlights the importance of information security.¹⁸ FISMA requires each federal agency to develop, document, and implement an agency-wide program to provide information security for the information and IT systems that support the operations and assets of the agency, including those provided or managed by another agency, contractor, or other source.¹⁹

To produce security standards and guidelines for FISMA, the National Institute of Standards and Technology (NIST) established the FISMA Implementation Project. The project aims to support the implementation of and compliance with FISMA standards. Per FISMA, an effective information security program should include the following:

- periodic assessments of risk, including the harm that could result from the unauthorized access, use, disclosure, disruption, modification, or destruction of information and information systems that support the operations and assets of the organization;
- policies and procedures that are based on risk assessments, cost-effectively reduce information security risks to an acceptable level, and ensure that information security is addressed throughout the life cycle of each organizational information system;

¹⁷ PUBLIC OVERSIGHT HEARING ON THE FISCAL YEAR 2022 ANNUAL COMPREHENSIVE FINANCIAL REPORT: BEFORE THE D.C. COUNCIL COMM. OF THE WHOLE (Feb. 2, 2023) (Testimony of Daniel W. Lucas, Inspector General), [https://oig.dc.gov/sites/default/files/Testimony%20of%20Daniel%20W.%20Lucas%20before%20the%20Committee%20of%20the%20Whole%20--%20Public%20Oversight%20Hearing%20on%20the%20FY%202022%20ACFR%20\(to%20CoW\).pdf](https://oig.dc.gov/sites/default/files/Testimony%20of%20Daniel%20W.%20Lucas%20before%20the%20Committee%20of%20the%20Whole%20--%20Public%20Oversight%20Hearing%20on%20the%20FY%202022%20ACFR%20(to%20CoW).pdf).

¹⁸ 44 USC § 3541 et seq.

¹⁹ 44 USC § 3554(b).

- security awareness training for personnel to raise awareness of information security risks;
- periodic testing and evaluation of the effectiveness of information security policies, procedures, practices, and security controls;
- a process for planning, implementing, evaluating, and documenting remedial actions to address any deficiencies;
- procedures for detecting, reporting, and responding to security incidents; and
- plans and procedures to ensure continuity of operations for information systems that support the operations and assets of the organization.²⁰

The Office of the Chief Technology Officer (OCTO) publishes IT Security Operations Policies based on FISMA and NIST requirements.²¹

As the District bolsters its information security practices, OIG will assess the District government's programs and practices, like federal requirements. This engagement will help inform District IT professionals about risks germane to their respective agencies and holistic risks that the District government must mitigate.

This [engagement was announced](#) on May 28, 2024. The goals of this audit are to determine the extent to which OCTO: (1) has developed and implemented a program for information security risk mitigation, and (2) works together with District agencies to mitigate security risks. We identified this engagement due to the potential risk to District operations and inclusion on OIG's High-Risk List.

12. *Audit of the District's Human Capital Management*

Effective human capital management, a challenge at any time, has become more critical during the COVID-19 Public Health Emergency and its aftermath. Dubbed the Great Resignation, an estimated 40 million people left their jobs in 2021 in the United States.²² District agencies faced the challenges of recruiting and retaining staff, while many agencies had significantly increased operational requirements to address the pandemic. Federal pandemic relief funding from the American Rescue Plan Act and the Infrastructure Investment and Jobs Act provided the District with billions of dollars to be used for new and expanded programs, including temporary staffing increases.

We identified this engagement due to the potential risk to effective, efficient, and economical government operations and inclusion on the OIG High-Risk List. As

²⁰ *Id.*

²¹ Office of the Chief Technology Officer, *IT Security Operations Policies*, <https://octo.dc.gov/itpolicies> (last visited July 31, 2023).

²² The New York Times, *All of Those Quitters? They're at Work*, May 13, 2022, <https://www.nytimes.com/2022/05/13/business/great-resignation-jobs.html> (last visited July 31, 2023).

federal pandemic relief funding ends, District agencies must ensure they have the necessary staffing and skillsets to meet their mission.

The objective of this engagement is to assess whether District agencies have effective policies in place to manage the human capital lifecycle, which includes strategic human capital planning; recruiting, retaining, and developing staff; and separation and succession planning.

13. *Audit of Housing Program Coordination*

The District government operates dozens of housing and rental assistance programs across multiple agencies. The Department of Human Services (DHS) operates housing programs that include the Family Re-Housing Stabilization Program (FRSP), Rapid Rehousing for Individuals, Targeted Affordable Housing, Permanent Supportive Housing, and rental programs such as the Emergency Rental Assistance Program (ERAP). The District of Columbia Housing Authority operates programs that include the Housing Choice Voucher Program, Home Ownership Assistance Program, Targeted Affordable Housing Vouchers, and Tenant-Based Voucher Programs. Other agencies operate smaller programs, including the Child and Family Services Agency's Rapid Housing Assistance Program, the Department of Behavioral Health's Supported Independent Living program, and the Department of Housing and Community Development's Employer Assisted Housing Program.

With the variety of temporary and permanent housing programs across agencies, District housing programs must coordinate to ensure they benefit the maximum number of eligible residents efficiently and effectively. Critics of FRSP claim that the program fails to help families transition into permanent housing, and only three percent can afford rent after they reach their 12-month limit in the program.²³ An OIG evaluation of FRSP, published in January 2022, found that a focus on minimum eligibility criteria led to program participants in FRSP that should have instead been in permanent housing programs.²⁴

We identified this engagement due to the vulnerability to corruption, fraud, waste, abuse, and mismanagement; the impact corruption, fraud, waste, abuse, or mismanagement could have on a program; and inclusion on the OIG's High-Risk List.

This [engagement was announced](#) on May 15, 2025. The objectives of the engagement are to: (1) identify all District housing and rental assistance programs; (2) determine

²³ Amanda Michelle Gomez: *D.C. Council Chairman Introduces Bill to Reform A Heavily Criticized Housing Subsidy Program*, dcist.com, July 5, 2022, <https://dcist.com/story/22/07/05/dc-mendelson-rapid-rehousing-reform/> (last visited July 31, 2022).

²⁴ OIG Report No. 22-I-01JA, *Evaluation of the District of Columbia Family Re-Housing and Stabilization Program*, <https://oig.dc.gov/sites/default/files/Reports/OIG%20Final%20Report%20No.%2022-I-01JA%20%20-%20Evaluation%20of%20DHS%20Family%20Re-Housing%20and%20Stabilization%20Program.pdf>.

whether the programs are effectively coordinating to meet the needs of District residents.

14. Audit of District Entitlement Program Eligibility

The Department of Human Services (DHS) manages enrolling District residents in entitlement programs, including Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Interim Disability Assistance, and General Assistance for Children. The District's most recent Federal Single Audit found the District noncompliant with eligibility requirement for SNAP and TANF.²⁵ Additionally, the federal government issued a \$4.4 million penalty to the District for its unacceptable error rate in the payment of SNAP benefits.²⁶

An increase in the size and scope of government spending for entitlement programs increases the risk of improper payments and the need for effective management of these programs.

This [engagement was announced](#) on April 10, 2025. The goals of this engagement are to: (1) review internal controls over entitlement program eligibility; and (2) assess compliance with federal program requirements.

15. Real Property Assessment Audit

D.C. Code § 47-821(e) requires OIG to “arrange for an independent audit of the Office of Tax and Revenue [OTR] for the purposes of examining the District's management and valuation of commercial real property assessments.”²⁷ As reported in the OIG's [Evaluation of the District of Columbia Government's Management and Valuation of Commercial Real Property Assessments](#) issued on November 30, 2022, commercial real property is one of four classes of real property taxed by OTR. The remaining three classes – residential, vacant, and blighted properties were not included within the scope of prior OIG evaluations. Evaluating other real property assessments could show additional areas for improving the management and valuation of commercial real property assessments.

According to the Department of Buildings, there are almost 3,500 residential properties that are considered vacant, with 285 being listed as vacant and blighted as of August 27, 2024.²⁸ Normally, residential properties in the District are taxed at 85 cents for every \$100 of assessed value. If a home is vacant, it is taxed at \$5 for every

²⁵ Gov't of the District of Columbia, Schedules and Expenditures of Federal Awards and Reports Required by the Uniform Guidance Year Ended September 30, 2023, (Jun. 27, 2024), <https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/DC%20UG%20Single%20Audit%20FY%202023.pdf> (last visited Aug. 5, 2024).

²⁶ Meagan Flynn, *D.C. faces \$4.4 million federal penalty for poor SNAP performance*, July 2, 2024, <https://www.washingtonpost.com/dc-md-va/2024/07/02/dc-snap-penalty/> (last visited Aug. 1, 2024).

²⁷ D.C. Law 18-223. Fiscal Year 2011 Budget Support Act of 2010. Sec. 7182. (effective Sep. 24, 2010).

²⁸ DC DEPARTMENT OF BUILDINGS, *Vacant Buildings*, <https://dob.dc.gov/vacantbuildings> (last visited Aug. 26, 2025).

\$100 of assessed value. If the property is blighted, the tax rate increases to \$10 for every \$100 of assessed value.²⁹

According to the FY 2025 Approved Budget and Financial Plan, property tax revenue makes up 24.7 percent of the District's \$11.6 billion local fund revenue.³⁰ In order to protect future ability to operate and provide services to residents, the District must ensure that the procedures surrounding property taxes are robust and operating at the highest possible efficiency and capacity.

This [engagement was announced](#) on December 23, 2024. The objectives of this audit are evaluate the effectiveness of internal controls over the: (1) Office of Tax and Revenue's residential, vacant, and blighted real property assessment process; (2) Department of Building's vacant and blighted building classification and registration processes; and (3) coordination between District agencies in assigning the appropriate property class for tax levying purposes.

16. Audit of the Department of Behavioral Health's Evaluation, Approval, and Oversight of Community-Based Service Providers

The Department of Behavioral Health (DBH) provides prevention, intervention, and treatment services and support for children, youth, and adults with mental and/or substance use disorders including emergency psychiatric care and community-based outpatient and residential services.

DBH ensures that high quality mental health services are available through the public behavioral health system to District residents through a rigorous certification program. DBH certifies a provider to deliver services that support individual recovery with qualified, culturally competent staff in a safe facility.

As of March 2023, the District Department of Health Care Finance (DHCF) reported 308,340 individuals enrolled in the District's Medicaid Program.³¹ Medicaid improper payments remain a High-Risk List item for OIG and the federal government. As part of an investigation involving OIG's Medicaid Fraud Control Unit (MFCU), in April 2024, an employee of a previously approved DBH provider was sentenced to three years in

²⁹ DC OFFICE OF TAX AND REVENUE, *Real Property Tax Rates*, <https://otr.cfo.dc.gov/page/real-property-tax-rates> (last visited Aug. 21, 2024).

³⁰ Gov't of the District of Columbia, FY 2025 Approved Budget and Financial Plan, Executive Summary Introduction Section 1-18, Figure 1-2 "Where the Money Comes from – Sources of Local Fund Revenue for FY 2025 (July 30, 2024), <https://app.box.com/s/emvn3bwdcje7p68ru78dx7itbe7vobxz#page=196> (last visited Aug. 5, 2024).

³¹ Department of Health Care Finance, *Monthly Enrollment Report – April 2023*, <https://dhcf.dc.gov/sites/default/files/dc/sites/dhcf/publication/attachments/MCAC%20Enrollment%20Report%20-%20April%202023.pdf> (last visited Aug. 1, 2024).

prison for running a health care fraud scheme in the District.³² Employees of three more DBH approved Community-Based Service Providers were indicted on August 1, 2024, for health care fraud as part of investigations conducted by OIG's MFCU.³³ According to its website, DBH currently has at least 42 approved Community-Based Service Providers operating in the District.

This [engagement was announced](#) on February 21, 2025. The objectives of this audit are to determine: (1) whether DBH is using appropriate criteria when evaluating potential service providers and (2) whether DBH conducts effective oversight of approved service providers.

17. Audit of Information Technology Staff Augmentation Contracts

Over the past 20 years, the District has spent millions of dollars annually on contracted information technology (IT) personnel to acquire skills that full-time District employees do not provide. District agencies engage contracted IT staff, known as resources, for temporary, short-term projects. Prior OIG audits have focused on how the Office of the Chief Technology Officer (OCTO) awarded and administered IT contracts.

In implementing OIG recommendations included in these audits, OCTO changed its IT procurement method in 2008; procurement of IT services was removed from the District government Supply Schedule, and OCTO contracted with a Prime Contractor to procure subcontractor vendors, starting with the Information Technology Staff Augmentation contract.

In FY 2017, OCTO awarded a \$55 million contract to Computer Aid, Inc (CAI) to provide IT staffing resources under a new contract known as the Pipeline contract. That contract increased to \$120 million in FY 2024. Additionally, the Office of the Chief Financial Officer (OCFO) awarded a similar IT staff augmentation contract with a different vendor, OST, Inc., which was awarded in FY 2024 for \$40 million.

Earlier audits identified that the District lacked an effective system of internal controls to ensure the accuracy and completeness of information used to screen IT job candidates. Additionally, the audits found that managers overseeing contracted IT staff did not consistently review and approve billable hours. Further, with the increase in the scope of the contract and the reliance on subcontractors, there is an increased risk that the contract is not achieving its intended goals.

³² Department of Justice, *Holy Health Care Services, LLC Owner Sentenced to 3 Years In Federal Prison For Health Care Fraud Scheme*, April 9, 2024, <https://www.justice.gov/usao-md/pr/holy-health-care-services-llc-owner-sentenced-3-years-federal-prison-health-care-fraud> (last visited Aug. 1, 2024).

³³ Department of Justice, *Six Indicted in Scheme to Defraud D.C. Medicaid Program*, August 2, 2024, [https://www.justice.gov/usao-dc/pr/six-indicted-scheme-defraud-dc-medicaid-program#:~:text=WASHINGTON%20%E2%80%93%20Omolere%20Omomowo%2C%2043%2C,community%20support%20workers%E2%80%9D%20\(CSWs\)](https://www.justice.gov/usao-dc/pr/six-indicted-scheme-defraud-dc-medicaid-program#:~:text=WASHINGTON%20%E2%80%93%20Omolere%20Omomowo%2C%2043%2C,community%20support%20workers%E2%80%9D%20(CSWs)) (last visited Aug. 5, 2024).

The objectives of this audit are to: (1) assess the effectiveness of supplemental information technology staffing resources provided under the contract; and (2) determine whether the contract provides the intended benefits for the District.

18. Fiscal Management: Audit of Year-End Spending of Expiring Agency Budgets

This engagement was identified during OIG's city-wide [Fiscal Year 2022 Procurement Risk Assessment](#), issued on July 29, 2022. Analysis of spending patterns determined that more than 20 percent of District agencies spent greater than 25 percent of their total annual expenditures in September, the last month of the fiscal year. This pattern may be indicative of operationally unsupported year-end spend-downs of agencies' budgets and appears to be a pervasive pattern that could have significant adverse impact on the District.

The Office of the Chief Financial Officer (OCFO) is charged with controlling budget and agency spending. The Assessment found that OCFO's Fiscal Management policies and practices may have contributed to the increases in fiscal year-end spending.

This [engagement was announced](#) on March 13, 2025. The aim of this engagement is to determine whether OCFO's oversight of budget execution adequately ensures that agencies' year-end spending adheres to the allocations and purposes authorized by the Council of the District of Columbia.

Inspections and Evaluations

Inspections and Evaluations Identified Through OIG's Comprehensive Risk Assessment Process

1. Evaluation of the District Department of Transportation's Roadway, Sidewalk, and Trail Maintenance

The District Department of Transportation (DDOT) FY 2026 budget includes a combined \$402 million to maintain roads, sidewalks, and alleys in a state of good repair. The budget includes \$103.5 million for sidewalk expansion and repair, \$31.8 million in funding for bike lane construction, and another \$73.3 million to build or maintain multi-use trails. The budget also includes nearly \$200 million for street paving services under PaveDC. Finally, the budget includes \$45.6 million in combined Vision Zero Safety Improvements and Vision Zero Asset Hardening projects. Since the launch of PaveDC, DDOT has resurfaced roughly 600 miles of road or about 60 percent of the District's roadway network maintained by agency. Many of these locations are considered residential streets serving those in the local community.³⁴

³⁴ District Department of Transportation website, <https://pavedc.ddot.dc.gov/> (last visited July 30, 2025).

Maintaining the District's roadways, sidewalks, trails, and bike lanes is necessary to meet the goals of the Vision Zero program and the Mayor's vision "to inspire and transform DC's roadway safety efforts, and set our sights on a goal of zero fatalities or serious injuries on our streets."³⁵

The objectives of this evaluation are to assess the efficiency and effectiveness of DDOT's efforts to maintain roads, sidewalks, and alleys.

2. *Evaluation of Selected Contracts and Grants*

Throughout FY 2026, OIG will monitor contract and grant awards and use an internal risk assessment methodology to identify specific contracts to evaluate.

OIG will review contract and grant documentation and deliverables, conduct interviews with District government employees responsible for award and administration, and conduct on-site observations. The assessment of selected contracts and grants will deliver two primary benefits: identify control weaknesses and provide recommendations to improve control deficiencies; and provide information to decision-makers regarding ongoing and future contract and grant performance.

The objectives of this type of evaluation are to: (1) review executed District government contracts and grants for vulnerabilities to corruption, fraud, mismanagement, waste, and abuse; and (2) assess whether parties to the agreements have effectively operationalized key terms and conditions to ensure that the District is receiving maximum benefits.

3. *Follow-up of OIG Recommendations*

Responsibility for acting on OIG recommendations rests with the agency to which the recommendations were directed. OIG does not have the resources to review all past recommendations; therefore, OIG will select a sample of recommendations for a follow-up.

When selecting recommendations for follow-up we may consider the presence of these conditions:

- serious incidents involving abuse, illegal activity, or statutory violations;
- issues having significant stakeholder, public, or media interest;
- matters impacting public safety, health, or security; or
- systemic weaknesses that might cause recurring problems.

The objectives of our follow-up are to determine whether: (1) audited entities implemented recommendations issued by OIG; (2) corrective actions addressed the

³⁵ Vision Zero website, <https://visionzero.dc.gov/>, (last visited July 30, 2025).

conditions identified in prior OIG reports; and (3) anticipated monetary benefits were realized (if applicable).

Ongoing Inspections and Evaluations

4. Evaluation of DYRS' Clinical Case Management Activities with Committed Youth

The Department of Youth Rehabilitation Services (DYRS) is “responsible for the supervision, custody, and care of young people charged with a delinquent act in the District of Columbia” while they await adjudication or are committed by a Family Court Judge following adjudication.³⁶ The mission of DYRS is to “give court-involved youth the opportunity to become more productive citizens by building on the strengths of youths and their families in the least restrictive, most homelike environment consistent with public safety.”³⁷

DYRS operates two secure facilities to house youth in their custody: the Youth Services Center (YSC), which can house 98 individuals, and the New Beginnings Youth Development Center, which can house 60. Both facilities were at or near capacity throughout 2024. As of August 1, 2024, the YSC had filled 97 out of 98 beds and the New Beginnings facility had filled 46 out of 60 beds.³⁸ Public reporting in May 2024 identified instances of violence and substance abuse at the YSC with at least four youths being arrested for felony assault.³⁹ During a Council public roundtable about the incident, the DYRS Director and the Office of Juvenile Justice Facilities Oversight Executive Director testified that staffing shortages were partially responsible for the incidents.

The goals of this engagement are to evaluate: (1) the quality and timeliness of DYRS assessments and clinical case management activities and (2) the execution and monitoring of connecting committed youth with support services.

5. Evaluation of the District's Violence Reduction Efforts

The District government runs numerous violence intervention programs across multiple agencies. Many of these programs were initially included as part of the Building Blocks DC strategic plan announced in February 2021 as a whole government approach to address gun violence. The Office of Gun Violence Prevention

³⁶ Department of Youth Rehabilitation Services, *About DYRS*, <https://dyrs.dc.gov/page/about-dyrs-0>. (last visited Aug. 27, 2024).

³⁷ *Id.*

³⁸ Office of Independent Juvenile Justice Facility Oversight, *DYRS Secure Facilities Population Data Over Time*, <https://oijfo.dc.gov/page/dyrs-secure-facilities-population-data-over-time#:~:text=The%20Department%20of%20Youth%20Rehabilitation,facility%20located%20in%20Laurel%2C%20Maryland> (last visited Aug. 27, 2024).

³⁹ Ted Oberg, *14 fights, 8 arrests, 4 positive drug tests in recent days at DC's secure Youth Services Center*, NBC Washington.com, May 15, 2024, <https://www.nbcwashington.com/investigations/14-fights-8-arrests-4-positive-drug-tests-in-recent-days-at-dcs-secure-youth-services-center/3616123/>.

(OGVP), located within the Office of the City Administrator, was created in January 2022 to ensure “that coordination and collaboration is taking place across DC Government.”⁴⁰

The OIG FY 2023 Audit and Inspection Plan identified the need for a public safety risk assessment due to the increased risk to public safety associated with gun violence, the risks in standing up a new program across multiple agencies (Building Blocks DC), the use of grants to fund programs and activities, and the significant increase in the budget dedicated to this effort. This risk assessment was paused due to similar work at the Office of the DC Auditor (ODCA) related to the Neighborhood Engagement Achieves Results (NEAR) Act covering activities from 2016 to 2021 as well as [Mayor’s Order 2023-61 District-wide Review of Violence Reduction Programs](#), effective May 15, 2023, which required a District-wide review of violence reduction programs.

ODCA’s NEAR Act report was released in June 2022 and recommended that the District government should “evaluate both [Office of Neighborhood Safety and Engagement’s (ONSE) and the Office of the Attorney General’s (OAG)] violence intervention programs, comparing outcomes in program sites to neighborhoods that are closely matched in demographics and initial levels of crime. This research should analyze not only the end outcomes but also the activities and intermediate outcomes that are part of the program model.” ODCA also recommended integrating or merging the programs run by ONSE and OAG, which the Council is currently exploring.⁴¹

This [engagement was announced](#) on February 4, 2025. The objectives of this engagement are to assess the oversight, implementation, and coordination of the District’s violence reduction programs, and the effectiveness of activities in reducing forms of violence across the District.

6. Evaluation of the Department of Corrections’ Substance Abuse Treatment Program

The mission of the Department of Corrections (DOC) is to ensure public safety for District citizens providing an orderly, safe, secure, and humane environment for the confinement of pretrial detainees and sentenced inmates, while providing meaningful opportunities for community reintegration. DOC operates a large municipal jail system with an average daily population of approximately 1,284

⁴⁰ BUILDING BLOCKS DC, OGVP, <https://www.buildingblocks.dc.gov/ogvp> (last visited Aug. 21, 2024).

⁴¹ Office of the District of Columbia Auditor, *NEAR Act Violence Prevention and Interruption Efforts: Opportunities to Strengthen New Program Models*, June 7, 2022, page 32 <https://dcauditor.org/report/near-act-violence-prevention-and-interruption-efforts-opportunities-to-strengthen-new-program-models/> (last visited Aug. 22, 2025).

inmates. Inmates are housed in two primary correctional facilities, the Central Detention Facility, also known as the DC Jail, and the Correctional Treatment Facility.⁴²

While the budget for many District agencies and programs decreased in FY 2025, the Department of Correction's FY 2025 budget for Inmate Health Services increased by \$19,351,000 –representing a 59 percent increase compared to the FY 2024 budget. Inmate Health Services “provides constitutionally mandated levels of health care to inmates in DOC custody.”⁴³

This [engagement was announced](#) on February 27, 2025. The objective of this engagement is to evaluate the effectiveness of DOC's oversight of contracted medical services, including the: (1) medical intake process for substance use disorder; and (2) medical treatment process for inmate opioid addiction.

7. Department of Small and Local Business Development Certified Business Enterprise Program Evaluation

The Department of Small and Local Business Development (DSLBD) is responsible for managing the District's Certified Business Enterprise (CBE) program as part of its mission to support the development, economic growth, and retention of District-based businesses, and promotes economic development throughout the District's commercial corridors.⁴⁴ Businesses with CBE certification receive preferred procurement and contracting opportunities. The District directs spending to these DC-based businesses that support and contribute to job creation and the city tax base, resulting in a much stronger local economy. According to [DLSBD's Response to Fiscal Year 2024-2025 Performance Oversight Pre-Hearing Questions](#), in FY 2024 the District spent over \$1.2 billion with small, certified businesses.

This [engagement was announced](#) on April 15, 2025. The objective of the engagement is to assess the effectiveness of CBE program oversight, performance, and enforcement of operations.

8. Department of Energy and the Environment Procurement Practices Evaluation

As outlined in our FY 2025 Audit and Inspection Plan, District contracting procedures represent a high-risk area for corruption, fraud, waste, abuse, and mismanagement. Our comprehensive risk assessment process identified the need for ongoing oversight

⁴² Department of Corrections, About DOC, <https://doc.dc.gov/page/about-doc#:~:text=The%20mission%20of%20DOC%20is,meaningful%20opportunities%20for%20community%20reintegration>, (last visited Aug. 27, 2024).

⁴³ Office of the Chief Financial Officer, FY 2025 Approved Budget and Financial Plan, page C-27, <https://app.box.com/s/bcchts3pf7xlat9358rysoo4rqugnllc>, (last visited Aug. 27, 2024).

⁴⁴ Department of Small and Local Business Development website, <https://dslbd.dc.gov/page/about-us> (last visited July 30, 2025).

of procurement activities across District agencies. We have selected Department of Energy and Environment (DOEE) contracts as part of our ongoing oversight responsibilities in this high-risk area.

This [engagement was announced](#) on July 16, 2025. The objective of this engagement is to evaluate DOEE's compliance with contracting laws and policies governing the District of Columbia government. During this evaluation, we will assess DOEE's compliance with contracting standards relating to the solicitation, award, and administration of contracts CW66162 and CW115405.

9. *Evaluation of Economic Recovery and Growth for Businesses Programs*

This engagement was identified due to the vulnerability to corruption, fraud, waste, abuse, and mismanagement; the impact corruption, fraud, waste, abuse, or mismanagement would have on a program; and inclusion on the OIG High Risk List.

The objectives of this engagement are to: (1) identify the scope of economic recovery and growth for businesses programs; (2) assess the District's processes and procedures in awarding grants and loans from these programs; and (3) assess the effectiveness of these programs in impacting businesses and the local economy.

SUBSEQUENT CHANGES TO THIS PLAN

Discussion

Operating in a dynamic oversight environment, OIG's planned engagements are subject to change based on emergent risks that are subsequently identified once our annual plan is published each August.

OIG's Risk Identification Committee routinely convenes to assess both previously identified as well as emergent risks. This continual process allows the Risk Identification Committee to make recommendations to the Inspector General on which discretionary engagement may yield the greatest potential to improving the economy, efficiency, and effectiveness of District program and operations.

In considering emergent risks, OIG may elect to remove or postpone a planned engagement from the Plan. This process allows OIG to maximize its return on investment to the District, given its finite resources and capacity to meet all oversight demands.

Changes to OIG's FY 2025 Plan

During FY 2025, OIG's Risk Identification Committee made the following recommendations to the [FY 2025 Audit and Inspection Plan](#) planned engagements, which resulted in the removal of the following:

- 1. Planned Evaluation of the District's Compliance with the Coronavirus Response and Relief Appropriations Act.***

The Coronavirus Response and Relief Appropriations engagement was included in the FY 2025 Plan in response to OIG's [Risk Assessment of the District's U.S. Department of Treasury Programs Funding Through the American Rescue Plan Act of 2021](#), published in February 2023. While this report identified a series of risk areas in the District's management of ARPA funding, the District was required to obligate all ARPA funds by December 31, 2024. This engagement was initially announced in July 2023 and formally postponed in November 2023.

Pursuant to Title V, of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)⁴⁵ The U.S. Department of the Treasury's Office of Inspector General (Treasury OIG) is responsible for monitoring and overseeing the receipt, disbursement, and use of Coronavirus-related payments and maintaining the ability to recover fund payments. Given the potential for duplicative oversight engagements, OIG removed it from the FY 2025 Plan.

2. *Planned Audit of the Modernized Integrated Tax System (MITS).*

The MITS audit was identified in the [FY 2022 Information Technology Capital Projects Procurement Risk Assessment \(IT Risk Assessment\)](#) and included in the FY 2025 Plan. Due to resource constraints, the engagement has not been announced, and only preliminary research has been conducted. While the IT Risk Assessment identified potential issues with the development of MITS, the system has been in place and operating in the Office of Tax Revenue (OTR) since 2018. Given the system's operational longevity, the return on investment for this engagement was negligible, and OIG removed the engagement from the FY 2025 Plan.

⁴⁵ Pub. L. No. 116-136, signed into law on March 27, 2020.



APPENDIX 1. THE AUDIT PROCESS

1. Engagement Letter

An engagement letter from the Inspector General provides the agency director with the audit title, scope, objectives, audit start date, and entrance conference request. The letter may include workspace requirements or request the agency provide information before the audit starts.

2. Entrance Conference

An entrance conference allows OIG auditors to meet with agency officials to discuss the items in the engagement letter. We encourage agency officials to discuss with auditors their areas of interest, concerns, or problems that might impact the audit.

3. Fieldwork

Fieldwork begins with a survey, which determines vulnerable areas and the focus of the audit. Depending on survey results, auditors review records and documents, and perform substantive tests to determine whether programs and systems are functioning as intended. During the fieldwork phase, agency officials must respond to questions and provide access to original records, documents, and files. Auditors try to minimize disruptions to agency operations.

4. Exit Conference

The exit conference allows auditors to summarize for agency officials any audit findings and recommendations. Auditors discuss corrective actions with agency officials to help address reported deficiencies early.

5. Draft and Final Report

OIG will provide a draft report, which allows the agency to indicate actions taken and planned, target dates for any incomplete actions, and any disagreement with findings or recommendations. OIG incorporates elements of the agency's response into the body of the report and includes the full text of the reply in an appendix to the report. OIG may also provide audit reports to congressional committees, individual members of Congress, and the media. Audit reports are available to the public on the OIG website.

6. Audit Follow-up

Periodically, OIG conducts follow-up audits to verify that the audited agency has taken pledged actions and corrected deficiencies effectively. District officials and managers oversee implementing the corrective actions they have agreed to undertake in response to the audit reports. OIG monitors progress in implementing audit recommendations.



APPENDIX 2. THE INSPECTION AND EVALUATION PROCESS

1. Engagement Letter

The engagement letter is sent to the head of the agency or agencies involved in an OIG inspection or evaluation, serves as formal notice of our intent to begin an evaluation or inspection, and provides details about the scope, objectives, and expected time for the project. We encourage agency leaders to inform their staff about OIG engagements.

2. Entrance Conference

We will schedule an entrance conference to introduce OIG staff assigned to a project and share details of the engagement with agency representatives. The entrance conference gives an opportunity to all interested parties (OIG and inspected agency or agencies) to meet and discuss the project's processes, scope, objectives, estimated completion date, and document/interview requirements. Agency leaders may also use the entrance conference to highlight any areas of interest or concern that the project team should consider during the engagement.

3. Fieldwork

Fieldwork consists of observations, interviews, and document/case file reviews. An important aspect of fieldwork is the opportunity for OIG staff to build professional rapport with officials and staff of the inspected agency while recognizing the need to still be respectful of employees' workday practices to minimize disruption to agency operations.

4. Exit Conference

The exit conference gives a formal opportunity for the project team to review inspection/evaluation results with agency officials and staff and discuss corrective actions to help the agency or agencies understand and address reported deficiencies early.

5. Draft and Final Report

The draft report includes OIG's findings and recommendations. The project team shares the draft report with the agency to obtain comments about the findings and any actions taken and planned for the recommendations, including target completion dates and any disagreement with the findings or recommendations. The project team then incorporates the agency's comments into the final report, which OIG publishes on its website.

6. Follow-up

Periodically, OIG will follow up with agencies to obtain the implementation status of recommendations, including completion or target completion dates for unimplemented actions and a description of or supporting documentation for the action(s) taken. OIG may also conduct follow-up inspections to determine the implementation status of recommendations.



APPENDIX 3. OUR PRODUCTS

- **Audit:** An OIG audit is a proactive review, which conforms to the Government Accountability Office's Government Auditing Standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence that will provide a reasonable basis for our findings and conclusions based on our audit objectives. Audit reports are publicly available on our website.
- **Inspection:** An OIG inspection is a planned, in-depth process aimed at reviewing, studying, and analyzing the programs and activities of a department or agency to identify weaknesses and recommend improvements to operations and personnel management. OIG inspections adhere to Quality Standards for Inspections and Evaluations published by the Council of the Inspectors General on Integrity and Efficiency (CIGIE). Inspections are neither an audit nor an administrative or criminal investigation. Inspection reports are publicly available on our website.
- **Evaluation:** An OIG evaluation is a review of an agency operation, condition, or event of concern or interest to the Inspector General, the Council of the District of Columbia, or the Executive Office of the Mayor. OIG evaluations adhere to Quality Standards for Inspections and Evaluations published by CIGIE. Evaluations are not an audit, inspection, or an administrative or criminal investigation. Evaluation reports are publicly available on our website.
- **Management Alert Report (MAR):** An OIG MAR is issued to inform a specific agency's management of a matter that surfaced during our work (audit, inspection/evaluation, or investigation) that requires immediate attention.
- **Management Implication Report (MIR):** An OIG MIR is issued to inform multiple District agencies of a matter that surfaced during our work. MIRs are publicly available on [our website](#).
- **Significant Activity Report (SAR):** An OIG SAR is issued to notify the Executive Office of the Mayor and/or Council of the District of Columbia of any significant activity, information, or event related to an administrative or criminal investigation. An example of a SAR would be a press release from the US Attorney's Office that concerns an OIG investigation involving District employees and/or assets. SARs incorporate action taken by the Executive and are publicly available on our website.

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