Fiscal Year 2026 Work Plan

Shaded projects are being conducted on contract for ODCA

#	Report Name	Origination	Type	Agency	Purpose	Audit Phase/ Status	Completion Date Expected
1	Events DC Excess Cash Report	D.C. Code § 10.1202.13	Nonaudit	Washington Convention and Sports Authority (WCSA)	To determine if Events DC's transfer of excess funds to the District General Fund, as required by D.C. Official Code § 10.1202.13, was accurate and complete.	Reporting	October 2025
2	DC 529 Plan	Discretionary	GAGAS Audit	Office of the Chief Financial Officer (OCFO)	To examine the Office of the Chief Financial Officer's administration of the DC College Savings Program and compare the performance of the District's program to other jurisdictions, including fees, investments, and outcomes.	Reporting	October 2025

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3	Overspending	Discretionary	Nonaudit	All agencies	To analyze 20 years of budget-vs.-actual spending across District entities.	Fieldwork	October 2025
4	Study of Education Agency Roles	Discretionary	Contract Audit: Alvarez & Marsal	Office of the Deputy Mayor for Education (DME) and the Office of the State Superintendent of Education (OSSE)	Assess the expansion of functions, programs, budget, and staffing of OSSE and DME.	Reporting	November 2025
5	ANC 8C	Discretionary	Non-GAGAS Audit	Office of the Advisory Neighborhood Commissions (OANC) and Advisory Neighborhood Commissions (ANCs)	To determine if ANC 8C's expenditures were in compliance with applicable laws, guidelines, policies, procedures, and legal opinions, including whether expenditures were used for partisan political purposes.	Reporting	November 2025

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6	Duplication and Cost Savings	Discretionary	Non-GAGAS Audit	Office of the City Administrator (OCA) and D.C. Human Resources (DCHR)	Modeled on the U.S. Government Accountability Office's duplication and cost savings project, this will highlight opportunities to reduce fragmentation, overlap, and duplication in D.C. human resources programs.	Reporting	November 2025
7	Top Ten Vendors	Discretionary	GAGAS Audit	Office of the Chief Financial Officer (OCFO); Office of Contracting and Procurement (OCP); Dept. of General Services (DGS)	Determine which vendors receive the largest amount of District local funds, and the level of competition obtained by the District during the procurement process.	Reporting	November 2025
8	DC Reserve Funds	Discretionary	GAGAS Audit	Office of the Chief Financial Officer (OCFO), Office of the City Administrator (OCA)	Assess whether reserve funds have been used in accordance with law.	Fieldwork	December 2025

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9	Recommendation Compliance Report (FY26)	Discretionary	Nonaudit	Agencies under recent audit	To review agency compliance with open ODCA recommendations in reports issued from October 1, 2022, through September 30, 2025.	Survey	January 2026
10	Public Safety Staff Availability for Service	Discretionary	Nonaudit	Public safety agencies	To determine extent to which public service employees are not available for duty and reasons for unavailability through analysis of leave data.	Planning	February 2026
11	Revenue Forecasting Model	Discretionary	Contract with EY Quantitative Economics and Statistics	Office of the Chief Financial Officer (OCFO)	To update revenue forecasting model as basis for revenue estimates to support the D.C. Auditor's certifications that bond obligations will note exceed the District's debt limit cap.	Not started	February 2026

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12	Contraband in the D.C. Jail	Discretionary	Contract Audit	Department of Corrections (DOC)	Evaluation of DOC policies and procedures to control contraband in D.C. Jail.	Planning	April 2026
13	DCHA Consent Order Compliance	Discretionary	GAGAS Audit	District of Columbia Housing Authority (DCHA)	To determine compliance with a 2020 Consent Decree that addresses drug- and firearm-related nuisance activity at 10 public housing projects.	Fieldwork	April 2026
14	ANC Annual Report (FY23)	D.C. Code § 1-09.13(d)(1)	Nonaudit	Advisory Neighborhood Commissions (ANCs)	To present a consolidated annual report of the financial activity of all ANCs regarding the expenditure of District funds and quarterly financial reports that were submitted to the OANC for FY23.	Pre-planning	May 2026
15	Trash Management	Discretionary	GAGAS Audit	Department of Public Works (DPW)	To determine if DPW provides residential trash and recycling collections timely.	Survey	June 2026

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16	Dangerous Construction	Discretionary	GAGAS Audit	Department of Buildings (DOB)	To determine whether the DOB effectively managed permitting, neighbor notification, and inspections for a sample of properties undergoing construction.	Planning	July 2026
17	Events DC Revenue Sufficiency Review	D.C. Code § 10-1203.05(b)	Nonaudit (Revenue Sufficiency Review)	Washington Convention and Sports Authority (WCSA)	To determine whether FY27 projected dedicated tax revenues, operating revenues, and excess reserve will be sufficient to meet the FY27 projected expenditures and reserve requirements of Events DC.	Not started	July 2026
18	DYRS Contracted Facilities	Discretionary	GAGAS Audit	Department of Youth Rehabilitation Services (DYRS)	To determine whether DYRS monitors contracts with juvenile residential treatment facilities and group homes to ensure facilities address the identified specific needs of committed youth.	Planning	August 2026
19	Food Establishment Inspections	Discretionary	GAGAS Audit	Department of Health (DOH)	To examine DC Health's administration of the food establishment inspection program through the Division of Food.	Planning	August 2026

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20	Purchase Cards	Discretionary	GAGAS Audit	Office of Contract and Procurement (OCP)	To determine if OCP ensures compliance with Purchase Card Policies and Procedures.	Planning	August 2026
21	ANC Annual Report (FY24)	D.C. Code § 1-09.13(d)(1)	Nonaudit	Advisory Neighborhood Commissions (ANC)	To present a consolidated annual report of the financial activity of all ANCs regarding the expenditure of District funds and quarterly financial reports that were submitted to the Office of Advisory Neighborhood Commissions for FY 2024.	Not started	N/A
22	ANC 5D	Discretionary	Non-GAGAS Audit	Advisory Neighborhood Commissions (ANC)	Audit of ANC 5D's performance in grants management and filing required reports.	Not started	N/A
23	Hotel Tax	Discretionary	Nonaudit	Office of the Chief Financial Officer (OCFO)	To review compliance with reporting occupancy tax.	Not started	N/A

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24	DPW Fleet Management	Discretionary	GAGAS Audit	Department of Public Works (DPW)	This audit will examine internal controls over the District's vehicle fleet including official use of vehicles and assessment of agencies' needs.	Not started	N/A
25	Certification of OCFO Revenue Estimate	D.C. Code § 1-206-03	Contract: EY Quantitative Economics and Statistics	Office of the Chief Financial Officer (OCFO)	To assess the reasonableness and attainability of the CFO revenue estimate, and to determine if the issuance of the proposed bonds would cause the D.C. to exceed its debt ceiling limit.	Not started	N/A
26	Internal Quality Review	ODCA Audit Policies	ODCA Policies and Procedures	Office of the D.C. Auditor (ODCA)	Required annually when there is not an external peer review.	Not started	N/A
27	Public Charter Schools Facility Allowance	Council request	Contract Audit	Office of the State Superintendent of Education (OSSE); DC Public Charter School Board (DCPCS)	Evaluation of funding levels and spending for the public charter school facility allowance.	Not started	N/A