

Fiscal Year 2025 Work Plan

Shaded projects are being conducted on contract for ODCA

#	Name	Origination	Type	Agency	Purpose	Audit Phase/ Status	Expected Completion Date
1	Certification of OCFO Revenue Estimate #1	D.C. Code § 1-206.03	Contract audit; EY Quantitative Economics and Statistics	Office of the Chief Financial Officer (OCFO)	To review, analyze and assess the reasonableness and attainability of the CFO's FY 2024 local source revenue estimate, and to determine if the issuance of the proposed General Obligation (GO) Bonds and GO Bond Anticipation Notes would cause the District to exceed its debt ceiling, as outlined in D.C. Code § 1-206.03(b)(1).	Reporting	October 2024
2	Internal Quality Review	ODCA Audit Policies	ODCA Policies and Procedures	ODCA	Review required annually when there is not an external peer review.	Reporting	October 2024
3	Office of Health Equity Review	Discretionary	Audit	Office of Health Equity (OHE)	To determine whether OHE achieved its goals, as set forth by the agency's mission and strategic objective, to reduce health disparities within the District, including how OHE informed the District's response to the COVID-19 pandemic.	Reporting	November 2024

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4	Inclusionary Zoning	Discretionary	GAGAS audit	Department of Housing and Community Development (DHCD)	Audit of inclusionary zoning policy and practice for effectiveness in development and availability of affordable housing.	Reporting	November 2024
5	FTE Data Brief	Discretionary	Non-audit	Office of the Chief Financial Officer (OCFO)	Analyzing agency and program level full-time employee (FTE) growth from 2014 to 2023.	Reporting	November 2024
6	Suicide Prevention in D.C. Schools	Discretionary	Contract audit; Jason Cherkis	Office of the State Superintendent for Education (OSSE); D.C. Public Schools (DCPS); D.C. Public Charter Schools (DCPCS)	Two reports analyzing D.C. public schools' readiness to support students at risk of suicide including staffing, training, and prevention services.	Reporting	December 2024
7	White Supremacy and Other Hate Groups	D.C. Code § 5-123.32	Performance audit	Metropolitan Police Department (MPD)	To assess "whether MPD officers have ties to white supremacist or other hate groups that may affect the officers' ability to carry out their duties properly and fairly or may undermine public trust in MPD" as required by B24-0320.	Fieldwork	December 2024

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8	ANC Security Fund Review	D.C. Code § 1-309.14(f)	Non-audit	Advisory Neighborhood Commissions (ANC)	To present the Security Fund Annual Financial Report of the Advisory Neighborhood Commission for FY 2024.	Planning	December 2024
9	Conditions at the Central Detention Facility	Discretionary	Contract audit; Council for Court Excellence	Dept of Corrections (DOC); Department of General Services (DGS)	Update on status of jail conditions.	Fieldwork	January 2025
10	2025 Recommendation Compliance Report	Discretionary	Annual Report	Agencies under recent audit	To review agency compliance with ODCA recommendations.	Planning	January 2025
11	D.C. Reserve Funds	Discretionary	GAGAS audit	Office of the Chief Financial Officer (OCFO), Office of the City Administrator (OCA)	To determine if reserve and rainy-day funds have been used in accordance with law.	Survey	February 2025

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12	Use of Force in Officer-Involved Fatalities Report on 2020 Case of Karon Hylton-Brown	Discretionary	Contract evaluation; The Bromwich Group	Metropolitan Police Department (MPD)	Review the MPD's handling of officer-involved fatalities for compliance with use of force policies and practices and whether MPD complies with best practices on use of force. To be completed after conclusion of the criminal case and MPD review.	Reporting	March 2025
13	ANC 8E	Discretionary	Performance audit	Advisory Neighborhood Commissions (ANC)	Audit of ANC's performance in grants management and filing required reports.	Fieldwork	March 2025
14	Efficiency & Effectiveness of K-12 Education Spending by D.C. Public Schools	Discretionary	Contract audit; Alvarez & Marsal (A&M)	D.C. Public Schools (DCPS); Office of the State Superintendent (OSSE); Deputy Mayor for Education (DME)	For this project, A&M will focus on identifying areas of staffing growth, assessing the impact of recent staffing investments, and exploring how limited resources are aligned with D.C. policy objectives.	Planning	March 2025

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15	Top Ten Vendors	Discretionary	GAGAS audit	Office of the Chief Financial Officer (OCFO); Office of Contracting and Procurement (OCP)	Determining which vendors receive the largest amount of District local funds and level of competition in most recent procurement.	Fieldwork	April 2025
16	ANC 8C	Discretionary	Non-GAGAS audit	ANC8C	To determine if ANC expenditures were in compliance with applicable laws and regulations.	Fieldwork	April 2025
17	The Rent Control Clearinghouse Program	Discretionary	Legislative Compliance audit	Department of Housing and Community Development (DHCD); Office of the Tenant Advocate (OTA)	Review of progress and funds expended to create an accessible clearinghouse required by FY2016 Budget Support Act of 2015 (B21-158).	Planning	April 2025
18	Animal Welfare Contract	Discretionary	GAGAS audit	D.C. Department of Health	A contract compliance audit of DC's animal welfare contract with the Humane Rescue Alliance.	Survey	May 2025
19	Performance of the DPR Summer Program Lottery	Discretionary	GAGAS audit	Dept. Of Parks and Recreation	To determine how effectively DPR implemented the 2023 and 2024 camp registration lotteries.	Survey	June 2025

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20	D.C. 529 Plan	Discretionary	GAGAS audit	OCFO	To determine how effectively and economically the Office of the Chief Financial Officer has administered the District's 529 College Savings Program through its program management contract.	Survey	June 2025
21	Duplication and Cost Savings in Human Resources	Discretionary	Non-GAGAS audit	OCA	Using the Government Accountability Office's duplication and cost savings reports, identify opportunities to reduce fragmentation, overlap, and duplication in D.C. government agencies.	Survey	June 2025
22	Events DC Revenue Sufficiency Review	D.C. Code § 10-1203.05(b)	Non-audit (Revenue Certification)	Washington Convention and Sports Authority (WCSA)	To determine whether FY 2026 projected dedicated tax revenues, operating revenues, and excess reserve will be sufficient to meet the FY 2025 projected expenditures and reserve requirements of Events DC.	Not started	July 2025
23	ANC Annual Report FY 2023	D.C. Code § 1-309.13(d)(1)	Annual Report	Office of Advisory Neighborhood Commissions (OANC); Advisory Neighborhood Commissions (ANC)	To present a consolidated annual report of the financial activity of all Advisory Neighborhood Commissions regarding the expenditure of District funds and quarterly financial reports that were submitted to the OANC for FY 2023.	Not started	

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24	Certification of OCFO Revenue Estimate #2	D.C. Code § 1-206.03	Contract audit; EY Quantitative Economics and Statistics	Office of the Chief Financial Officer (OCFO)	To review, analyze, and assess the reasonableness and attainability of the CFO's FY 2024 local source revenue estimate, and to determine if the issuance of the proposed General Obligation (GO) Bonds and GO Bond Anticipation Notes would cause the District to exceed its debt ceiling, as outlined in D.C. Code § 1-206.03(b)(1).	Not started	
25	ANC 5D	Discretionary	Non-GAGAS audit	Advisory Neighborhood Commissions (ANC)	Audit of ANC's performance in grants management and filing required reports.	Not started	
26	Contraband at DOC Facilities	Discretionary	GAGAS or contract audit	Department of Corrections (DOC)	Investigate circumstances around contraband and mitigation efforts at the CDF and CTF.	Not started	

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27	Enforcement of Policies on Outside Employment	Discretionary	GAGAS audit	Department of Human Resources (DCHR), Office of the City Administrator (OCA); Board of Ethics and Government Accountability (BEGA)	Audit enforcement of laws and regulations on outside employment	Not started	