

Fiscal Year 2027 Work Plan

Shaded projects are being conducted on contract for ODCA

#	Report Name	Origination	Type	Agency	Purpose	Audit Phase/ Status	Expected Completion Date
1	Events DC Excess Cash	D.C. Code § 10.1202.13	Non-audit	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. Code § 10.1202.13, was accurate and complete.	Reporting	October 2026
2	Trash Management	Discretionary	GAGAS audit	Department of Public Works (DPW)	To determine if DPW provides residential trash and recycling collections timely.	Reporting	November 2026
3	Dangerous Construction	Discretionary	GAGAS audit	Department of Buildings (DOB)	To determine whether DOB effectively managed permitting, neighbor notification, and inspections for a sample of properties undergoing construction.	Reporting	October 2026
4	Public Charter Schools Facility Allowance	Council request	Contract Audit; Alvarez & Marsal	Office of the State Superintendent of Education (OSSE); D.C. Public Charter School Board (DCPCS)	Evaluation of funding levels and spending for the public charter school facility allowance.	Reporting	October 2026
5	Food Establishment Inspections	Discretionary	GAGAS audit	Department of Health (DC Health)	To examine DC Health's administration of the food establishment inspection program through the Division of Food.	Reporting	November 2026
6	Purchase Cards	Discretionary	GAGAS audit	Office of Contract and Procurement (OCP)	To determine if OCP ensures compliance with purchase card policies and procedures.	Fieldwork	February 2027

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7	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 needs of committed youth.	Fieldwork	January 2027
8	Recommendation Compliance FY 2027	Discretionary	Non-audit	Agencies under recent audit	To review agency compliance with open ODCA recommendations in reports issued from October 1, 2023, through September 30, 2026.	Survey	January 2027
9	Contraband in the D.C. Jail	Discretionary	Contract audit; 21CP	Department of Corrections (DOC)	Evaluation of DOC policies and procedures to control contraband in D.C. Jail.	Fieldwork	December 2026
10	OCFO Performance Plan	Discretionary	GAGAS audit	Office of the Chief Financial Officer (OCFO)	To determine if the OCFO is complying with District performance plan requirements.	Fieldwork	January 2027
11	Where the District's Money Goes	Discretionary	Data Brief & Dashboard	Multiple	To create an ongoing dashboard showing top recipients of District revenue in FY25.	Fieldwork	December 2026
12	Employment Training Services, and Outcomes for TANF and SNAP Recipients	Discretionary	GAGAS audit	Department of Human Services (DHS)	To examine the management and effectiveness of job training services, including placements and compliance with 2025 federal rules.	Fieldwork	April 2027
13	Non-Emergency Medical Transportation Contract	Discretionary	GAGAS audit	Department of Health Care Finance (DHCF)	To assess the contractor's compliance with essential contract terms and DHCF's contract administration.	Planning	August 2027
14	ANC Annual Report FY 2025	D.C. Code § 1-9.13(d)(1)	Non-audit	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 FY25.	Fieldwork	January 2027

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15	Use of Leave Across the District	Discretionary	GAGAS audit	Department of Human Resources (DCHR), Department of Public Works (DPW), Office of the State Superintendent of Education (OSSE), District Department of Transportation (DDOT)	To assess the extent to which a sample of agencies comply with policies and procedures in the District Personnel Manual.	Survey	March 2027
16	ANC 5D	Discretionary	Non-GAGAS audit	Advisory Neighborhood Commissions (ANC)	To determine whether ANC 5D's expenditures were in compliance with the D.C. Code.	Survey	April 2027
17	Health Care Funding Challenges	Discretionary	Issue Brief	Department of Health Care Finance Agency (DHCF)	To provide a status report on health insurance coverage of District residents based on local and federal spending decisions.	Not started	January 2027
18	Operational Challenges at the Office of Administrative Hearings	Council request	Contract Review; Council for Court Excellence	Office of Administrative Hearings	To conduct a roundtable discussion among stakeholders on challenges and possible solutions.	Planning	March 2027
19	Workforce Issues Facing New Administration	Discretionary	Issue Brief	DCHR and other agencies	A summary of recent ODCA reports with findings and recommendations on personnel management.	Reporting	January 2027
20	Events DC Revenue Sufficiency Review	D.C. Code § 10-203.05(b)	Non-audit (Revenue Sufficiency Review)	Washington Convention and Sports Authority (WCSA)	To determine whether FY28 projected dedicated tax revenues, operating revenues, and excess reserve will be sufficient to meet Events DC's FY28 projected expenditures and reserve requirements.	Not started	July 2027

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21	Preventing Medicaid Fraud	Discretionary	Non-GAGAS audit	Department of Health Care Finance (DHCF)	To assess whether DHCF uses the GAO Fraud Risk Framework or other recommended federal tools to detect and manage Medicaid fraud risk.	Not started	N/A
22	Hotel Tax	Discretionary	Non-audit	Office of the Chief Financial Officer (OCFO)	To review compliance with reporting occupancy tax.	Not started	N/A
23	CFSA Hotline and Intake	Discretionary	GAGAS audit	Child and Family Services Agency (CFSA)	To assess the CFSA abuse and neglect hotline and intake for effectiveness in protecting children from harm.	Not started	N/A
24	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 District to exceed its debt ceiling limit.	Not started	N/A
25	Internal Quality Review	ODCA Policies and Procedures	Non-audit	Office of the D.C. Auditor (ODCA)	To annually evaluate ODCA quality management as part of the System of Quality Management.	Not started	N/A
26	FY 2026 Overspending	Discretionary	Data Dashboard	Council of the District of Columbia	To report FY26 budget-vs-actual spending across District entities.	Not started	February 2027
27	Where the District's Money Goes	Discretionary	Data Dashboard	Multiple	To update the dashboard showing top recipients of District revenue in FY26.	Not started	February 2027
28	Operation of the Fair Elections Program	Discretionary	Contract	Office of Campaign Finance (OCF)	To review operations of the Fair Elections Program including campaign expenditures, program costs, and OCF oversight.	Not started	August 2027

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29	District Fleet Management	Discretionary	GAGAS audit	Multiple including Office of the City Administrator (OCA), Office of Contracting and Procurement (OCP), and Department of Public Works (DPW)	To review policies, procedures, and costs of buying and maintaining government vehicles.	Not started	N/A
30	ANC Annual Report FY 2026	D.C. Code § 1-9.13(d)(1)	Non-audit	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 FY26.	Not started	September 2027