



DISTRICT OF COLUMBIA | OFFICE OF THE INSPECTOR GENERAL

June 29, 2026

The Honorable Muriel Bowser  
Mayor of the District of Columbia  
Mayor's Correspondence Unit  
John A. Wilson Building  
1350 Pennsylvania Avenue NW, Suite 316  
Washington, DC 20004

The Honorable Phil Mendelson  
Chairman  
Council of the District of Columbia  
John A. Wilson Building  
1350 Pennsylvania Avenue NW, Suite 504  
Washington, DC 20004

Subject: **Fiscal Year 2026 Annual Comprehensive Financial Report Audit |** **OIG No. 26-1-03MA**

Dear Mayor Bowser and Chairman Mendelson:

The Office of the Inspector General (OIG) is initiating the audit for the fiscal year (FY) 2026 Annual Comprehensive Financial Report (ACFR). Pursuant to DC Code § 1-204.48(a)(4), the Mayor must submit to the Council an OIG-audited financial statement and report for the preceding fiscal year by February 1st of each fiscal year.

DC Code § 1-301.115a(a)(4) provides that the OIG is required to contract with an independent auditor who is not an OIG officer or employee to audit the complete financial statements and report on the activities of the District government for each fiscal year. The OIG contracted with CliftonLarsonAllen, LLP (CLA) to conduct the FY 2026 audit. CLA will conduct this audit in accordance with [generally accepted government auditing standards](#), issued by the U.S. Government Accountability Office.

We ask that District agency leaders provide the following to Ms. Jaime M. Yarussi, Deputy Inspector General for Business Management and Contract Administrator, at [jaime.yarussi@dc.gov](mailto:jaime.yarussi@dc.gov) no later than July 6, 2026:

1. a point of contact (POC) name, e-mail, and phone number;
2. a designee to represent the agency leader at the ACFR Committee meetings, if they do not plan to attend themselves;<sup>1</sup>
3. a list of any new accounting standards that the agency implemented, or plans to implement, in FY 2026; and
4. any significant events that may affect the scheduled delivery of the ACFR.

Additionally, we ask that District agency leaders whose entity's financial statements are audited by a third-party auditor:<sup>2</sup>

1. ensure that your third-party auditor is engaged by July 7, 2026; and
2. ensure that your contract's option year renewal, modifications, or both contain definitized requirements for the delivery of the third-party audit opinions on your entity's financial statements to the OIG no later than December 15, 2026.

Finally, Notice of Findings and Recommendations (NFRs) response deadlines are important for all agency leaders to adhere to. There will be a rolling deadline with management responses due within five (5) business days of receipt and three (3) days for Director signature once the NFRs are finalized.

During the audit, the OIG will host periodic ACFR Audit Committee meetings to monitor and oversee the audit process and facilitate communication among CLA, the Executive Office of the Mayor, the DC Council, the Office of the Chief Financial Officer, other District management officials, and independent agencies.

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<sup>1</sup> Designees are high-level agency decision-makers that can speak on behalf of an agency head such as a deputy director, chief of staff, or general counsel, and should not be the same person as the POC who will work with CLA on a day-to-day basis throughout the audit.

<sup>2</sup> CLA is contractually required to review workpapers and resulting opinions of third-party CPA firms who audit financial statements of component units, organization units, funds, and programs including the District of Columbia Housing Finance Agency, Tobacco Settlement Financing Corporation, Retirement Board, Green Finance Authority, 401(a) Defined Contribution Plan, 457 Deferred Compensation Plan, Section 529 College Savings Plan, UDC Foundation Inc, and DC School of Law Foundation.

In July, the OIG and CLA team will convene a kick-off meeting to provide an overview of the FY 2026 ACFR audit process. In the interim, if you have immediate questions or concerns, please contact me, or Ms. Yarussi at [jaime.yarussi@dc.gov](mailto:jaime.yarussi@dc.gov) or 202-727-5064.

Sincerely,

*Matthew Wilcoxson*

Matthew N. Wilcoxson  
Interim Inspector General

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