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# Office of the District of Columbia Auditor

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Table AC0-1

Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Approved	FY 2021 Approved	% Change from FY 2020
OPERATING BUDGET	\$5,945,284	\$5,415,204	\$5,552,499	\$5,652,794	1.8
FTEs	30.4	30.5	31.6	31.8	0.5
CAPITAL BUDGET	\$0	\$0	\$0	\$0	N/A
FTEs	0.0	0.0	0.0	0.0	N/A

The mission of the Office of the District of Columbia Auditor (ODCA) is to support the Council of the District of Columbia by making sound recommendations aimed at improving the economy, efficiency, and accountability of the District government.

### Summary of Services

The Office of the District of Columbia Auditor (ODCA) provides assistance to the Council of the District of Columbia in performing its oversight duties by conducting audits, program evaluations and other reviews of agency operations, and certifying revenue estimates. All of these services are provided within the following two activities: (1) Performance Audits and Program Evaluations; and (2) Management of Contract Audits and Evaluations.

The agency's FY 2021 approved budget is presented in the following tables:

## FY 2021 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AC0-2 contains the approved FY 2021 budget by revenue type compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data.

**Table AC0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	% Change*	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	% Change
<b>GENERAL FUND</b>												
Local Funds	5,945	5,415	5,552	5,653	100	1.8	30.4	30.5	31.6	31.8	0.2	0.5
<b>TOTAL FOR GENERAL FUND</b>	<b>5,945</b>	<b>5,415</b>	<b>5,552</b>	<b>5,653</b>	<b>100</b>	<b>1.8</b>	<b>30.4</b>	<b>30.5</b>	<b>31.6</b>	<b>31.8</b>	<b>0.2</b>	<b>0.5</b>
<b>GROSS FUNDS</b>	<b>5,945</b>	<b>5,415</b>	<b>5,552</b>	<b>5,653</b>	<b>100</b>	<b>1.8</b>	<b>30.4</b>	<b>30.5</b>	<b>31.6</b>	<b>31.8</b>	<b>0.2</b>	<b>0.5</b>

\*Percent change is based on whole dollars.

**Note:** If applicable, for a breakdown of each Grant (Federal and Private), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2021 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2021 Approved Operating Budget, by Comptroller Source Group

Table AC0-3 contains the approved FY 2021 budget at the Comptroller Source Group (object class) level compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual expenditures.

**Table AC0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Percentage Change*
11 - Regular Pay - Continuing Full Time	2,503	2,457	2,796	2,685	-111	-4.0
12 - Regular Pay - Other	532	534	558	516	-42	-7.6
13 - Additional Gross Pay	48	54	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	710	716	735	701	-34	-4.6
<b>SUBTOTAL PERSONAL SERVICES (PS)</b>	<b>3,793</b>	<b>3,760</b>	<b>4,089</b>	<b>3,902</b>	<b>-187</b>	<b>-4.6</b>
20 - Supplies and Materials	18	12	19	17	-2	-10.8
30 - Energy, Communication and Building Rentals	0	0	1	1	0	0.0
31 - Telecommunications	26	23	43	43	0	0.0
32 - Rentals - Land and Structures	557	515	609	605	-4	-0.7
34 - Security Services	0	0	0	0	0	0.0
35 - Occupancy Fixed Costs	0	1	3	7	4	137.4
40 - Other Services and Charges	117	115	144	139	-5	-3.5
41 - Contractual Services - Other	1,261	741	568	862	294	51.7
70 - Equipment and Equipment Rental	173	247	76	76	0	0.0
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>2,152</b>	<b>1,655</b>	<b>1,464</b>	<b>1,751</b>	<b>287</b>	<b>19.6</b>
<b>GROSS FUNDS</b>	<b>5,945</b>	<b>5,415</b>	<b>5,552</b>	<b>5,653</b>	<b>100</b>	<b>1.8</b>

\*Percent change is based on whole dollars.

## FY 2021 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AC0-4 contains the approved FY 2021 budget by division/program and activity compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

**Table AC0-4**

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020
<b>(1000) AGENCY MANAGEMENT</b>										
(1030) Property Management	571	537	657	657	0	0.0	0.0	0.0	0.0	0.0
(1040) Information Technology	181	187	244	208	-36	1.9	1.9	2.0	2.0	0.0
<b>SUBTOTAL (1000) AGENCY MANAGEMENT</b>	<b>751</b>	<b>724</b>	<b>901</b>	<b>864</b>	<b>-36</b>	<b>1.9</b>	<b>1.9</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>
<b>(2000) AUDIT, FINANCIAL OVERSIGHT, AND INVESTIGATIONS</b>										
(2010) Performance and Financial, Audits and Program Evaluations	5,194	4,691	4,652	4,788	137	28.5	28.6	29.6	29.8	0.2
<b>SUBTOTAL (2000) AUDIT, FINANCIAL OVERSIGHT, AND INVESTIGATIONS</b>	<b>5,194</b>	<b>4,691</b>	<b>4,652</b>	<b>4,788</b>	<b>137</b>	<b>28.5</b>	<b>28.6</b>	<b>29.6</b>	<b>29.8</b>	<b>0.2</b>
<b>TOTAL APPROVED OPERATING BUDGET</b>	<b>5,945</b>	<b>5,415</b>	<b>5,552</b>	<b>5,653</b>	<b>100</b>	<b>30.4</b>	<b>30.5</b>	<b>31.6</b>	<b>31.8</b>	<b>0.2</b>

(Change is calculated by whole numbers and numbers may not add up due to rounding)

**Note:** For more detailed information regarding the approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2021 Operating Appendices** located on the Office of the Chief Financial Officer's website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

### Program Description

The Office of the District of Columbia Auditor operates through the following 2 programs:

**Audit, Financial Oversight, and Investigations** – the Office of the District of Columbia Auditor is organized to include three audit teams and one program evaluation team, plus an operations division that includes administrative and information technology staff as well as staff tasked with legal, communications, and budget oversight. The Office undertakes audits, program evaluations, and other reviews, and contracts for additional audits and evaluations, publishing the results in hard copy and electronically and provided to the Council, Executive Branch agencies and others, and to the public. The agency's annual work plan includes reviews undertaken based on statutory mandates, requests from individual members of the Council of the District of Columbia, based on an annual agency risk assessment, and at the discretion of the D.C. Auditor.

**Agency Management** – provides for administrative support and the required tools to achieve operational and programmatic results. This program is standard for all agencies using performance-based budgeting.

### Program Structure Change

The Office of the District of Columbia Auditor has no program structure changes in the FY 2021 approved budget.

## FY 2020 Approved Budget to FY 2021 Approved Budget, by Revenue Type

Table AC0-5 itemizes the changes by revenue type between the FY 2020 approved budget and the FY 2021 approved budget. For a more comprehensive explanation of changes, please see the FY 2021 Approved Budget Changes section, which follows the table.

**Table AC0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2020 Approved Budget and FTE</b>		<b>5,552</b>	<b>31.6</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2021 Recurring Budget</b>		<b>5,552</b>	<b>31.6</b>
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	113	0.2
Decrease: To align resources with operational spending goals	Audit, Financial Oversight, and Investigations	-13	0.0
<b>LOCAL FUNDS: FY 2021 Mayor's Proposed Budget</b>		<b>5,653</b>	<b>31.8</b>
Enhance: To adjust the Contractual Services budget	Audit, Financial Oversight, and Investigations	300	0.0
Reduce: To support nonpersonal services costs	Audit, Financial Oversight, and Investigations	-300	0.0
<b>LOCAL FUNDS: FY 2021 District's Approved Budget</b>		<b>5,653</b>	<b>31.8</b>
<b>GROSS FOR AC0 - OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR</b>		<b>5,653</b>	<b>31.8</b>

(Change is calculated by whole numbers and numbers may not add up due to rounding)

## FY 2021 Approved Budget Changes

The Office of the DC Auditor's (ODCA) approved FY 2021 gross budget is \$5,652,794, which represents a 1.8 percent increase over its FY 2020 approved gross budget of \$5,552,499. The budget is comprised entirely of Local funds.

### Recurring Budget

ODCA's budget reflects no change from the FY 2020 approved budget to the FY 2021 recurring budget.

### Mayor's Proposed Budget

**Increase:** The ODCA's proposed budget of \$113,258 and 0.2 FTEs in personal services reflects projected costs for salaries and Fringe benefits.

**Decrease:** A proposed net decrease of \$12,963 is primarily due to the elimination of a contractual Workforce development position and cost savings in professional services in the Audit, Financial Oversight and Investigation program.

### District's Approved Budget

**Enhance:** ODCA's approved budget reflects an increase of \$300,000 in the Audit, Financial Oversight, and Investigations (AFOI) program to support contractual services for contract audits.

**Reduce:** ODCA's approved budget is decreased by \$300,000 in personal services in the AFOI program to offset the costs for contractual audits.