
Office of the District of Columbia Auditor

www.dcauditor.org

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Description	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	% Change from FY 2015
Operating Budget	\$3,758,866	\$4,240,984	\$4,663,341	10.0
FTEs	28.4	31.0	31.0	0.0

The mission of the Office of the District of Columbia Auditor (ODCA) is to support the Council of the District of Columbia by conducting audits that improve 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, certifying revenue estimates, providing financial oversight and management of the District's Advisory Neighborhood Commissions, and reviewing compliance with Certified Business Enterprise requirements. All of these services are provided within the following two activities: (1) Performance, Compliance, and Financial Audits; and (2) Advisory Neighborhood Commissions Financial Oversight and Management.

The agency's FY 2016 proposed budget is presented in the following tables:

FY 2016 Proposed Gross Funds Operating Budget, by Revenue Type

Table AC0-1 contains the proposed FY 2016 agency budget compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table AC0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
General Fund						
Local Funds	4,118	3,763	4,241	4,663	422	10.0
Total for General Fund	4,118	3,763	4,241	4,663	422	10.0
Intra-District Funds						
Intra-District Funds	325	-4	0	0	0	N/A
Total for Intra-District Funds	325	-4	0	0	0	N/A
Gross Funds	4,443	3,759	4,241	4,663	422	10.0

*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 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2016 Proposed Full-Time Equivalents, by Revenue Type

Table AC0-2 contains the proposed FY 2016 FTE level compared to the FY 2015 approved FTE level by revenue type. It also provides FY 2013 and FY 2014 actual data.

Table AC0-2

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change
General Fund						
Local Funds	28.5	28.4	31.0	31.0	0.0	0.0
Total for General Fund	28.5	28.4	31.0	31.0	0.0	0.0
Total Proposed FTEs	28.5	28.4	31.0	31.0	0.0	0.0

FY 2016 Proposed Operating Budget, by Comptroller Source Group

Table AC0-3 contains the proposed FY 2016 budget at the Comptroller Source Group (object class) level compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table AC0-3
(dollars in thousands)

Comptroller Source Group	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
11 - Regular Pay - Continuing Full Time	2,147	2,136	2,861	2,645	-216	-7.6
12 - Regular Pay - Other	99	131	0	324	324	N/A
13 - Additional Gross Pay	87	25	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	405	429	710	582	-128	-18.0
15 - Overtime Pay	0	0	0	0	0	0
Subtotal Personal Services (PS)	2,738	2,721	3,571	3,551	-20	-0.6
20 - Supplies and Materials	12	8	12	18	5	43.5
31 - Telephone, Telegraph, Telegram, Etc.	16	12	15	15	0	0.0
32 - Rentals - Land and Structures	495	493	518	533	16	3.0
35 - Occupancy Fixed Costs	0	0	17	0	-17	-100.0
40 - Other Services and Charges	239	93	80	144	63	79.1
41 - Contractual Services - Other	703	405	12	354	342	2,813.4
70 - Equipment and Equipment Rental	241	26	15	48	33	214.2
Subtotal Nonpersonal Services (NPS)	1,705	1,038	670	1,112	442	66.0
Gross Funds	4,443	3,759	4,241	4,663	422	10.0

*Percent change is based on whole dollars.

Program Description

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

Audit, Financial Oversight and Investigations – provides assistance to the Council of the District of Columbia in performing its oversight responsibilities; annually audits the accounts, operations, and programs of the District of Columbia government pursuant to Section 455 of Public Law 93-198; and certifies revenue estimates in support of municipal bond issuances pursuant to Section 603 of Public Law 93-198. Through this program, the agency is required by the Advisory Neighborhood Commissions Act of 1975, as amended, to provide financial oversight and management to the District government's 40 Advisory Neighborhood Commissions (ANCs) and to manage and administer the ANC Security Fund. The Office of the District of Columbia Auditor is also required (by various laws) to conduct 17 additional audits.

This program contains the following 2 activities:

- **Performance Compliance and Financial Audit** – conducts audits of the accounts, operations, and programs of the District of Columbia on a rotating basis and certifies revenue estimates in support of municipal bond issuances; and

- **Advisory Neighborhood Commissions Audit and Financial Oversight** – provides financial oversight and conducts audits of the financial activities of the District government's 40 ANCs.

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 2016 proposed budget.

FY 2016 Proposed Operating Budget and FTEs, by Program and Activity

Table AC0-4 contains the proposed FY 2016 budget by program and activity compared to the FY 2015 approved budget. It also provides the FY 2014 actual data.

Table AC0-4
(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015
(1000) Agency Management								
(1030) Property Management	0	550	549	-1	0.0	0.0	0.0	0.0
(1040) Information Technology	144	278	251	-27	1.7	2.0	2.0	0.0
(1050) Financial Management	506	0	0	0	0.0	0.0	0.0	0.0
Subtotal (1000) Agency Management	650	828	800	-28	1.7	2.0	2.0	0.0
(2000) Audit, Financial Oversight and Investigations								
(2010) Performance Compliance and Financial Audit	3,050	3,346	3,789	443	25.0	28.0	28.0	0.0
(2020) ANC Audit and Financial Oversight	59	67	75	8	1.7	1.0	1.0	0.0
Subtotal (2000) Audit, Financial Oversight and Investigations	3,109	3,413	3,863	450	26.7	29.0	29.0	0.0
Total Proposed Operating Budget	3,759	4,241	4,663	422	28.4	31.0	31.0	0.0

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

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary By Activity** in the **FY 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2016 Proposed Budget Changes

The Office of the District of Columbia Auditor's (ODCA) proposed FY 2016 gross budget is \$4,663,341, which represents a 10.0 percent increase over its FY 2015 approved gross budget of \$4,240,984. The budget is comprised entirely of Local funds.

Current Services Funding Level

The Current Services Funding Level (CSFL) is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2015 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The FY 2016 CSFL adjustments to the FY 2015 Local funds budget are described in table 5 of this agency's budget chapter. Please see the CSFL Development section within Volume 1: Executive Summary for more information regarding the methodology used and components that comprise the CSFL.

ODCA's FY 2016 CSFL budget is \$4,339,741, which represents a \$98,757, or 2.3 percent, increase over the FY 2015 approved Local funds budget of \$4,240,984.

CSFL Assumptions

The FY 2016 CSFL calculated for ODCA included adjustment entries that are not described in detail on table 5. Additionally, adjustments were made for a net decrease of \$65,767 in personal services to account for Fringe Benefit costs based on trend and comparative analyses, the impact of cost-of-living adjustments, and approved compensation agreements implemented in FY 2015, and an increase of \$268 in nonpersonal services based on the Consumer Price Index factor of 2.2 percent.

ODCA's CSFL funding for Fixed Costs Inflation Factor reflects an adjustment of \$32,722 to account for the increases in Rentals – Land and Structures and Occupancy Fixed Costs.

Agency Budget Submission

Increase: The proposed budget includes increases of \$323,857 to accommodate the movement of 3.0 FTEs from full time to part time; \$67,884 to primarily support the purchase of regulatory documentation and specialized investigative technology and licensing equipment; and \$52,064 to cover the increase of contractual services costs.

Decrease: The proposed budget includes decreases of \$34,136 due to a reduction in Occupancy Fixed Costs assessed to the agency now centrally-managed; \$107,619 in personal services for Fringe Benefits adjustments; and \$302,050 in Regular Pay – Continuing Full Time due to the shift of 3.0 FTEs to part-time status.

Mayor's Proposed Budget

No Change: The Office of the District of Columbia Auditor's budget proposal reflects no change from the agency budget submission to the Mayor's proposed budget.

District's Proposed Budget

Enhance: The proposed Local funds budget includes a one-time increase of \$290,000, of which \$200,000 supports the evaluation of the extension of the Marion Barry Summer Youth Employment Program for youth aged 22 to 24, and \$90,000 funds studies in fiscal year 2016. Additionally, to encourage ODCA employees to use public transit, the budget increased by \$33,600 to support a new transit subsidy for the agency's staff.

FY 2015 Approved Budget to FY 2016 Proposed Budget, by Revenue Type

Table AC0-5 itemizes the changes by revenue type between the FY 2015 approved budget and the FY 2016 proposed budget.

Table AC0-5
(dollars in thousands)

DESCRIPTION	PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2015 Approved Budget and FTE		4,241	31.0
Other CSFL Adjustments	Multiple Programs	99	0.0
LOCAL FUNDS: FY 2016 Current Services Funding Level (CSFL) Budget		4,340	31.0
Increase: To adjust personal services	Multiple Programs	324	3.0
Increase: To align funding with nonpersonal services costs	Multiple Programs	68	0.0
Increase: To adjust the Contractual Services budget	Multiple Programs	52	0.0
Decrease: To streamline operation efficiency	Multiple Programs	-34	0.0
Decrease: To align the Fringe Benefits budget with projected costs	Multiple Programs	-108	0.0
Decrease: To adjust personal services	Multiple Programs	-302	-3.0
LOCAL FUNDS: FY 2016 Agency Budget Submission		4,340	31.0
No Change		0	0.0
LOCAL FUNDS: FY 2016 Mayor's Proposed Budget		4,340	31.0
Enhance: To support various studies	Audit, Financial Oversight and Investigations	290	0.0
Enhance: To align funding with nonpersonal services costs	Audit, Financial Oversight and Investigations	34	0.0
LOCAL FUNDS: FY 2016 District's Proposed Budget		4,663	31.0
Gross for AC0 - Office of the District of Columbia Auditor		4,663	31.0

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

Agency Performance Plans

The agency's performance plan has the following objectives for FY 2016:

Objective 1: Conduct thorough audits of the accounts and operation of the District government.

Objective 2: Provide thorough financial oversight and audits of the financial activities of the District's Advisory Neighborhood Commissions.

KEY PERFORMANCE INDICATORS

Audit, Financial Oversight and Investigations¹

Measure	FY 2013 Actual	FY 2014 Actual	FY 2014 Target	FY 2015 Projection	FY 2016 Projection	FY 2017 Projection
Percent of audit recommendations agreed to by audited entities	Not Available	80%	98%	82%	84%	86%
Percent of ANC allotments recommended for release within 90 days of reporting deadline	Not Available	100%	96%	100%	100%	100%

Performance Plan Endnotes:

¹For the purposes of the FY 2016 Performance Plan, the (2000) Audit, Financial and Oversight and Investigations division includes the (1000) Agency Management budget division because Agency Management is not a functional division of the ODCA.