
Office of the District of Columbia Auditor

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Table AC0-1

Description	FY 2016 Actual	FY 2017 Approved	FY 2018 Proposed	% Change from FY 2017
OPERATING BUDGET	\$4,548,554	\$5,201,985	\$5,860,412	12.7
FTEs	29.2	33.0	32.0	-3.0

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 2018 proposed budget is presented in the following tables:

FY 2018 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table AC0-2 contains the proposed FY 2018 budget by revenue type compared to the FY 2017 approved budget. It also provides FY 2016 actual data.

Table AC0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Percentage Change*	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Percentage Change
GENERAL FUND										
LOCAL FUNDS	4,549	5,202	5,860	658	12.7	29.2	33.0	32.0	-1.0	-3.0
TOTAL FOR GENERAL FUND	4,549	5,202	5,860	658	12.7	29.2	33.0	32.0	-1.0	-3.0
GROSS FUNDS	4,549	5,202	5,860	658	12.7	29.2	33.0	32.0	-1.0	-3.0

*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 2018 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2018 Proposed Operating Budget, by Comptroller Source Group

Table AC0-3 contains the proposed FY 2018 budget at the Comptroller Source Group (object class) level compared to the FY 2017 approved budget. It also provides FY 2015 and FY 2016 actual expenditures.

Table AC0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2015	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Percentage Change*
11 - REGULAR PAY - CONTINUING FULL TIME	2,134	2,306	2,766	2,718	-48	-1.7
12 - REGULAR PAY - OTHER	310	488	467	473	6	1.2
13 - ADDITIONAL GROSS PAY	21	19	0	0	0	N/A
14 - FRINGE BENEFITS - CURRENT PERSONNEL	483	558	692	744	52	7.6
SUBTOTAL PERSONAL SERVICES (PS)	2,948	3,370	3,925	3,936	11	0.3
20 - SUPPLIES AND MATERIALS	4	17	18	19	1	5.4
31 - TELEPHONE, TELEGRAPH, TELEGRAM, ETC.	8	13	14	14	0	0.0
32 - RENTALS - LAND AND STRUCTURES	518	533	545	557	12	2.3
40 - OTHER SERVICES AND CHARGES	340	114	144	144	0	0.0
41 - CONTRACTUAL SERVICES - OTHER	604	413	509	1,051	542	106.7
70 - EQUIPMENT AND EQUIPMENT RENTAL	38	88	48	140	92	192.0
SUBTOTAL NONPERSONAL SERVICES (NPS)	1,513	1,178	1,277	1,925	648	50.7
GROSS FUNDS	4,460	4,549	5,202	5,860	658	12.7

*Percent change is based on whole dollars.

FY 2018 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table AC0-4 contains the proposed FY 2018 budget by division/program and activity compared to the FY 2017 approved budget. It also provides FY 2016 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 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017
(1000) AGENCY MANAGEMENT								
(1030) PROPERTY MANAGEMENT	544	553	571	19	0.0	0.0	0.0	0.0
(1040) INFORMATION TECHNOLOGY	221	232	239	7	1.9	2.0	2.0	0.0
(1050) FINANCIAL MANAGEMENT	0	6	0	-6	0.0	0.0	0.0	0.0
SUBTOTAL (1000) AGENCY MANAGEMENT	765	791	810	19	1.9	2.0	2.0	0.0
(2000) AUDIT, FINANCIAL OVERSIGHT AND INVESTIG.								
(2010) PERFORM. AND FINANCIAL AUDITS AND PGM EVALS	3,742	4,335	5,050	715	26.3	30.0	30.0	0.0
(2020) MGMT OF CONTRACT AUDITS AND EVALUATIONS	42	76	0	-76	0.9	1.0	0.0	-1.0
SUBTOTAL (2000) AUDIT, FINANCIAL OVERSIGHT AND INVESTIG.	3,784	4,411	5,050	639	27.3	31.0	30.0	-1.0
TOTAL PROPOSED OPERATING BUDGET	4,549	5,202	5,860	658	29.2	33.0	32.0	-1.0

(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 2018 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.

This program contains the following 2 activities:

- **Performance Audits and Program Evaluations** – conducts audits and program evaluations of the operations, and programs of the District of Columbia on a rotating basis, provides financial oversight and assistance to ANCs and certifies revenue estimates in support of municipal bond issuances; and
- **Management of Contract Audits and Evaluations** – provides management and oversight of audits and evaluations performed on contract by other organizations with relevant issue expertise.

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 2018 proposed budget.

FY 2017 Approved Budget to FY 2018 Proposed Budget, by Revenue Type

Table AC0-5 itemizes the changes by revenue type between the FY 2017 approved budget and the FY 2018 proposed budget. For a more comprehensive explanation of changes, please see the FY 2018 Proposed Budget Changes section, which follows the table.

Table AC0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2017 Approved Budget and FTE		5,202	33.0
Other CSFL Adjustments	Multiple Programs	25	0.0
LOCAL FUNDS: FY 2018 Current Services Funding Level (CSFL) Budget		5,227	33.0
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	18	0.0
Decrease: To align Fixed Costs with proposed estimates	Agency Management	-1	0.0
Decrease: To partially offset projected adjustments in personal services costs	Multiple Programs	-17	0.0
LOCAL FUNDS: FY 2018 Agency Budget Submission		5,227	33.0
No Change		0	0.0
LOCAL FUNDS: FY 2018 Mayor's Proposed Budget		5,227	33.0
Enhance: : To support an auditor study of school enrollment trends (one-time)	Audit, Financial Oversight and Investig.	550	0.0
Enhance: To support software purchases, website improvements, and network upgrades (one-time)	Audit, Financial Oversight and Investig.	92	0.0
Enhance: To support the new retirement plan adjustment	Multiple Programs	72	0.0
Transfer-Out: Transfer to the OANC to implement the Advisory Neighborhood Commissions Omnibus Amendment Act of 2016	Audit, Financial Oversight and Investig.	-81	-1.0
LOCAL FUNDS: FY 2018 District's Proposed Budget		5,860	32.0

GROSS FOR AC0 - OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR **5,860** **32.0**

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

FY 2018 Proposed Budget Changes

The Office of the District of Columbia Auditor's (ODCA) proposed FY 2018 gross budget is \$5,860,412, which represents an increase of 12.7 percent over its FY 2017 approved gross budget of \$5,201,985. 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 2017 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 2018 CSFL adjustments to the FY 2017 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 2018 CSFL budget is \$5,227,316, which represents a \$25,331, or less than 1.0 percent, increase over the FY 2017 approved Local funds budget of \$5,201,985.

CSFL Assumptions

The FY 2018 CSFL calculated for ODCA included adjustment entries that are not described in detail on table 5. These adjustments include a decrease of \$5,535 in personal services to account for Fringe Benefit costs based on trend and comparative analyses, and an increase of \$16,304 in nonpersonal services based on the Consumer Price Index factor of 2.5 percent.

CSFL funding for ODCA includes an increase of \$14,563 to reflect fixed costs estimates for Telecommunications, and a forecast of Department of General Services' commodities based on historical expenditure trends.

Agency Budget Submission

Increase: ODCA's FY 2018 operating budget proposal reinforces the agency's commitment to support the Council of the District of Columbia by providing timely recommendations for improving the economy, efficiency, and accountability of the District government. The proposed budget includes a net increase of \$17,544 across multiple programs to align the budget with projected costs for salaries, fringe benefits, and other personal services adjustments.

Decrease: ODCA proposes a net decrease of \$779 in nonpersonal services to reflect cost savings for Rent and align the budget for Telecommunication services. Additionally, a net decrease of \$16,765, primarily in Contractual Services, is proposed to partially offset the adjustments to personal services.

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: ODCA's proposed budget includes a one-time increase of \$550,000 in the Audit, Financial Oversight, and Investigations program to support an auditor study of school enrollment trends. Additionally, the proposal includes a one-time increase of \$92,175 in the Audit, Financial Oversight, and Investigations program to support software purchases, website improvements, and network upgrades. Lastly, the agency proposes a net increase of \$71,816 across multiple divisions, which includes an increase of \$86,915 to support the 3.0 percent contribution match adjustment for the new employee retirement plan, partially offset by a reduction of \$15,099 in fringe benefits associated with transfer of 1.0 FTE to the Office of Advisory Neighborhood Commissions (OANC).

Transfer-Out: ODCA's budget proposal reflects a transfer of \$80,895 to the OANC in accordance with the implementation of the Advisory Neighborhood Commissions Omnibus Amendment Act of 2016 (D.C. Law 21-269).