

Office of the District of Columbia Auditor

www.dcauditor.org
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Table AC0-1

| Description | FY 2017 | FY 2018 | FY 2019 | FY 2020 | % Change |
|------------------|-------------|-------------|-------------|-------------|--------------|
| | Actual | Actual | Approved | Approved | from FY 2019 |
| OPERATING BUDGET | \$4,669,477 | \$5,945,284 | \$6,228,782 | \$5,552,499 | -10.9 |
| FTEs | 30.9 | 30.4 | 32.6 | 31.6 | -3.1 |

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 2020 approved budget is presented in the following tables:

FY 2020 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AC0-2 contains the approved FY 2020 budget by revenue type compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual data.

Table AC0-2

(dollars in thousands)

| Appropriated Fund | Dollars in Thousands | | | | | | | Full-Time Equivalents | | | | | |
|---------------------|----------------------|----------------|------------------|------------------|---------------------|-----------|----------------|-----------------------|------------------|------------------|---------------------|----------|--|
| | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Approved FY 2020 | Change from FY 2019 | % Change* | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Approved FY 2020 | Change from FY 2019 | % Change | |
| GENERAL FUND | | | | | | | | | | | | | |
| Local Funds | 4,669 | 5,945 | 6,229 | 5,552 | -676 | -10.9 | 30.9 | 30.4 | 32.6 | 31.6 | -1.0 | -3.1 | |

Table AC0-2

(dollars in thousands)

| Appropriated Fund | Dollars in Thousands | | | | | | Full-Time Equivalents | | | | | |
|---------------------|----------------------|-------------------|---------------------|---------------------|---------------------------|--------------|-----------------------|-------------------|---------------------|---------------------|---------------------------|-------------|
| | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Approved FY 2020 | Change from FY 2019 | % Change* | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Approved FY 2020 | Change from FY 2019 | % Change |
| TOTAL FOR | | | | | | | | | | | | |
| GENERAL FUND | 4,669 | 5,945 | 6,229 | 5,552 | -676 | -10.9 | 30.9 | 30.4 | 32.6 | 31.6 | -1.0 | -3.1 |
| GROSS FUNDS | 4,669 | 5,945 | 6,229 | 5,552 | -676 | -10.9 | 30.9 | 30.4 | 32.6 | 31.6 | -1.0 | -3.1 |

*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 2020 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2020 Approved Operating Budget, by Comptroller Source Group

Table AC0-3 contains the approved FY 2020 budget at the Comptroller Source Group (object class) level compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual expenditures.

Table AC0-3

(dollars in thousands)

| Comptroller Source Group | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Approved FY 2020 | Change from FY 2019 | Percentage Change* |
|---|-------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------|
| 11 - Regular Pay - Continuing Full Time | 2,461 | 2,503 | 2,840 | 2,796 | -44 | -1.5 |
| 12 - Regular Pay - Other | 438 | 532 | 469 | 558 | 89 | 18.9 |
| 13 - Additional Gross Pay | 23 | 48 | 0 | 0 | 0 | N/A |
| 14 - Fringe Benefits - Current Personnel | 611 | 710 | 786 | 735 | -51 | -6.5 |
| SUBTOTAL PERSONAL SERVICES (PS) | 3,532 | 3,793 | 4,095 | 4,089 | -6 | -0.2 |
| 20 - Supplies and Materials | 15 | 18 | 19 | 19 | 0 | 0.0 |
| 30 - Energy, Communication and Building Rentals | 0 | 0 | 0 | 1 | 1 | 122.6 |
| 31 - Telecommunications | 16 | 26 | 43 | 43 | 0 | 0.0 |
| 32 - Rentals - Land and Structures | 545 | 557 | 594 | 609 | 15 | 2.5 |
| 34 - Security Services | 0 | 0 | 0 | 0 | 0 | -11.4 |
| 35 - Occupancy Fixed Costs | 0 | 0 | 3 | 3 | 0 | 0.0 |
| 40 - Other Services and Charges | 192 | 117 | 144 | 144 | 0 | 0.0 |
| 41 - Contractual Services - Other | 294 | 1,261 | 1,282 | 568 | -714 | -55.7 |
| 70 - Equipment and Equipment Rental | 74 | 173 | 48 | 76 | 28 | 59.2 |
| SUBTOTAL NONPERSONAL SERVICES (NPS) | 1,137 | 2,152 | 2,134 | 1,464 | -670 | -31.4 |
| GROSS FUNDS | 4,669 | 5,945 | 6,229 | 5,552 | -676 | -10.9 |

*Percent change is based on whole dollars.

FY 2020 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AC0-4 contains the approved FY 2020 budget by division/program and activity compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 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 2017 | Actual FY 2018 | Approved FY 2019 | Approved FY 2020 | Change from FY 2019 | Actual FY 2017 | Actual FY 2018 | Approved FY 2019 | Approved FY 2020 | Change from FY 2019 |
| (1000) AGENCY MANAGEMENT | | | | | | | | | | |
| (1030) Property Management | 546 | 571 | 620 | 657 | 37 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (1040) Information Technology | 228 | 181 | 263 | 244 | -19 | 1.9 | 1.9 | 2.0 | 2.0 | 0.0 |
| (1050) Financial Management | 11 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL (1000) AGENCY MANAGEMENT | 784 | 751 | 883 | 901 | 18 | 1.9 | 1.9 | 2.0 | 2.0 | 0.0 |
| (2000) AUDIT, FINANCIAL OVERSIGHT AND INVESTIG. | | | | | | | | | | |
| (2010) Perform. and Finanl Audits and Pgm Evals | 3,887 | 5,194 | 5,346 | 4,652 | -694 | 28.1 | 28.5 | 30.6 | 29.6 | -1.0 |
| (2020) Mgmt of Contract Audits and Evaluations | 0 | 0 | 0 | 0 | 0 | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL (2000) AUDIT, FINANCIAL OVERSIGHT AND INVESTIG. | 3,887 | 5,194 | 5,346 | 4,652 | -694 | 29.0 | 28.5 | 30.6 | 29.6 | -1.0 |
| (9960) YR END CLOSE | | | | | | | | | | |
| | -2 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL (9960) YR END CLOSE | -2 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TOTAL APPROVED OPERATING BUDGET | 4,669 | 5,945 | 6,229 | 5,552 | -676 | 30.9 | 30.4 | 32.6 | 31.6 | -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 2020 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 2020 approved budget.

FY 2019 Approved Budget to FY 2020 Approved Budget, by Revenue Type

Table AC0-5 itemizes the changes by revenue type between the FY 2019 approved budget and the FY 2020 approved budget. For a more comprehensive explanation of changes, please see the FY 2020 Approved Budget Changes section, which follows the table.

Table AC0-5

(dollars in thousands)

| DESCRIPTION | DIVISION/PROGRAM | BUDGET | FTE |
|---|--|--------------|-------------|
| LOCAL FUNDS: FY 2019 Approved Budget and FTE | | 6,229 | 32.6 |
| Removal of One-Time Costs | Audit, Financial Oversight and Investig. | -700 | 0.0 |
| LOCAL FUNDS: FY 2020 Recurring Budget | | 5,529 | 32.6 |
| Increase: To adjust the Contractual Services budget | Audit, Financial Oversight and Investig. | 62 | 0.0 |
| Increase: To align personal services and Fringe Benefits with projected costs | Multiple Programs | 37 | 0.0 |
| Increase: To align resources with operational spending goals | Audit, Financial Oversight and Investig. | 28 | 0.0 |
| Decrease: To recognize savings from a reduction in FTE(s) | Multiple Programs | -44 | -1.0 |
| LOCAL FUNDS: FY 2020 Mayor's Proposed Budget | | 5,613 | 31.6 |
| Reduce: To align resources with operational spending goals | Audit, Financial Oversight and Investig. | -60 | 0.0 |
| LOCAL FUNDS: FY 2020 District's Approved Budget | | 5,552 | 31.6 |
| GROSS FOR AC0 - OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR | | 5,552 | 31.6 |

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

FY 2020 Approved Budget Changes

The Office of the DC Auditor's (ODCA) approved FY 2020 gross budget is \$5,552,499, which represents a 10.9 percent decrease from its FY 2019 approved gross budget of \$6,228,782. The budget is comprised entirely of Local funds.

Recurring Budget

The FY 2020 budget of the ODCA includes a reduction of \$700,000 to account for the removal of one-time funding appropriated in FY 2019. This adjustment is comprised of: \$500,000 to support an education research pilot program and \$200,000 for an assessment of self-operated food services at DC Public Schools.

Mayor's Proposed Budget

Increase: ODCA's proposed budget includes an increase of \$62,000 in the Audit, Financial Oversight, and Investigations program for Contractual Services such as specialized, expert audit-related services. Additionally, an increase of \$37,280 across multiple programs is to support projected salary, step and Fringe Benefits. Lastly, the proposed budget includes an increase of \$28,419 in the Audit, Financial Oversight, and Investigations program to support IT equipment purchases and software licensing costs.

Decrease: ODCA's budget proposal includes a net reduction of \$43,670 and 1.0 Full-Time Equivalent (FTE) to account for adjustments in salaries and Fringe Benefits across multiple programs.

District's Approved Budget

Reduce: The Office of the D.C. Auditor's approved budget reflects a decrease \$60,311 in the Audit, Financial Oversight and Investigations program to align the budget with actual spending.