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# Office of the District of Columbia Auditor

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**Table AC0-1**

<b>Description</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Approved</b>	<b>FY 2022 Approved</b>	<b>% Change from FY 2021</b>
OPERATING BUDGET	\$5,415,204	\$5,075,301	\$5,652,794	\$6,876,168	21.6
FTEs	30.5	27.9	31.8	40.7	28.1
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 2022 approved budget is presented in the following tables:

## FY 2022 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AC0-2 contains the approved FY 2022 budget by revenue type compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual data.

**Table AC0-2**

(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change*	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change
<b>Appropriated Fund</b>												
<b>GENERAL FUND</b>												
Local Funds	5,415	5,075	5,653	6,876	1,223	21.6	30.5	27.9	31.8	40.7	8.9	28.1
<b>TOTAL FOR GENERAL FUND</b>	<b>5,415</b>	<b>5,075</b>	<b>5,653</b>	<b>6,876</b>	<b>1,223</b>	<b>21.6</b>	<b>30.5</b>	<b>27.9</b>	<b>31.8</b>	<b>40.7</b>	<b>8.9</b>	<b>28.1</b>
<b>GROSS FUNDS</b>	<b>5,415</b>	<b>5,075</b>	<b>5,653</b>	<b>6,876</b>	<b>1,223</b>	<b>21.6</b>	<b>30.5</b>	<b>27.9</b>	<b>31.8</b>	<b>40.7</b>	<b>8.9</b>	<b>28.1</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 2022 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2022 Approved Operating Budget, by Comptroller Source Group

Table AC0-3 contains the approved FY 2022 budget at the Comptroller Source Group (object class) level compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual expenditures.

**Table AC0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Percentage Change*
11 - Regular Pay - Continuing Full Time	2,457	2,616	2,685	3,399	713	26.6
12 - Regular Pay - Other	534	441	516	462	-53	-10.3
13 - Additional Gross Pay	54	49	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	716	728	701	900	199	28.4
15 - Overtime Pay	0	0	0	0	0	N/A
<b>SUBTOTAL PERSONAL SERVICES (PS)</b>	<b>3,760</b>	<b>3,835</b>	<b>3,902</b>	<b>4,761</b>	<b>859</b>	<b>22.0</b>
20 - Supplies and Materials	12	5	17	17	0	1.6
30 - Energy, Communication and Building Rentals	0	23	1	0	-1	-100.0
31 - Telecommunications	23	18	43	33	-10	-23.0
32 - Rentals - Land and Structures	515	590	605	818	213	35.2
34 - Security Services	0	0	0	0	0	-100.0
35 - Occupancy Fixed Costs	1	2	7	0	-7	-100.0
40 - Other Services and Charges	115	76	139	139	0	0.0
41 - Contractual Services - Other	741	492	862	1,032	170	19.7
70 - Equipment and Equipment Rental	247	33	76	76	0	0.0
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>1,655</b>	<b>1,240</b>	<b>1,751</b>	<b>2,115</b>	<b>364</b>	<b>20.8</b>
<b>GROSS FUNDS</b>	<b>5,415</b>	<b>5,075</b>	<b>5,653</b>	<b>6,876</b>	<b>1,223</b>	<b>21.6</b>

\*Percent change is based on whole dollars.

## FY 2022 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AC0-4 contains the approved FY 2022 budget by division/program and activity compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 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 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021
<b>(1000) AGENCY MANAGEMENT</b>										
(1030) Property Management	537	633	657	851	194	0.0	0.0	0.0	0.0	0.0
(1040) Information Technology	187	221	208	214	6	1.9	1.8	2.0	2.0	0.0
<b>SUBTOTAL (1000) AGENCY MANAGEMENT</b>	<b>724</b>	<b>855</b>	<b>864</b>	<b>1,065</b>	<b>200</b>	<b>1.9</b>	<b>1.8</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>
<b>(2000) AUDIT, FINANCIAL OVERSIGHT AND INVESTIG.</b>										
(2010) Perform. and Financial Audits and Program Evals.	4,691	4,221	4,788	4,779	-9	28.6	26.1	29.8	29.7	-0.1
(2040) Public Safety Audit	0	0	0	1,032	1,032	0.0	0.0	0.0	9.0	9.0
<b>SUBTOTAL (2000) AUDIT, FINANCIAL OVERSIGHT AND INVESTIG.</b>	<b>4,691</b>	<b>4,221</b>	<b>4,788</b>	<b>5,812</b>	<b>1,023</b>	<b>28.6</b>	<b>26.1</b>	<b>29.8</b>	<b>38.7</b>	<b>8.9</b>
<b>TOTAL APPROVED OPERATING BUDGET</b>	<b>5,415</b>	<b>5,075</b>	<b>5,653</b>	<b>6,876</b>	<b>1,223</b>	<b>30.5</b>	<b>27.9</b>	<b>31.8</b>	<b>40.7</b>	<b>8.9</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 2022 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 and Financial Audits and Program Evaluations** – includes 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.

- **Public Safety Audit** – conducts audits and other oversight reviews of the performance of the Metropolitan Police Department, the Office of Police Complaints, and other law enforcement entities in the District of Columbia.

**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 2022 approved budget.

## FY 2021 Approved Budget to FY 2022 Approved Budget, by Revenue Type

Table AC0-5 itemizes the changes by revenue type between the FY 2021 approved budget and the FY 2022 approved budget. For a more comprehensive explanation of changes, please see the FY 2022 Approved Budget Changes section, which follows the table.

**Table AC0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2021 Approved Budget and FTE</b>		<b>5,653</b>	<b>31.8</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2022 Recurring Budget</b>		<b>5,653</b>	<b>31.8</b>
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	86	-0.1
Increase: To align Fixed Costs with proposed estimates	Agency Management	-6	0.0
Decrease: To realize savings in nonpersonal services	Audit, Financial Oversight and Investig.	-80	0.0
<b>LOCAL FUNDS: FY 2022 Mayor’s Proposed Budget</b>		<b>5,653</b>	<b>31.7</b>
Enhance: To support additional FTE(s) for the Deputy Auditor for Public Safety	Audit, Financial Oversight and Investig.	773	9.0
Enhance: To support additional expert services	Audit, Financial Oversight and Investig.	250	0.0
Enhance: To align Fixed Costs with proposed estimates	Agency Management	200	0.0
<b>LOCAL FUNDS: FY 2022 District’s Approved Budget</b>		<b>6,876</b>	<b>40.7</b>
<b>GROSS FOR AC0 - OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR</b>		<b>6,876</b>	<b>40.7</b>

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

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## FY 2022 Approved Operating Budget Changes

Table AC0-6 contains the approved FY 2022 budget by fund compared to the FY 2021 approved budget.

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**Table AC0-6**

<b>Appropriated Fund</b>	<b>FY 2021 Approved</b>	<b>FY 2022 Approved</b>	<b>% Change from FY 2021</b>
Local Funds	\$5,652,794	\$6,876,168	21.6
<b>GROSS FUNDS</b>	<b>\$5,652,794</b>	<b>\$6,876,168</b>	<b>21.6</b>

### Recurring Budget

ODCA's budget reflects no change from the FY 2021 approved budget to the FY 2022 recurring budget.

### Mayor's Proposed Budget

**Increase:** ODCA's proposed budget includes a net increase of \$85,761 across multiple programs to reflect projected costs for salaries, Fringe Benefits, and other personal services adjustments. This adjustment includes a reduction of 0.1 Full-Time Equivalent position.

**Decrease:** ODCA projects a net decrease of \$5,712 in the Agency Management program to align the Fixed Cost budget with the estimates from the Department of General Services. A further proposed net decrease of \$80,050 is primarily due to cost savings for contractual services in the Audit, Financial Oversight, and Investigation program.

### District's Approved Budget

**Enhance:** The Office of the D.C. Auditor's Local funds budget increased by \$773,375 and 9.0 FTES in the Audit, Financial Oversight, and Investigation program. This increase will allow the agency to hire a Deputy Auditor Public Safety (DAPS), Auditors, Analysts, and an Investigator. An additional Local funds increase of \$250,000 in the Audit, Financial Oversight, and Investigation program will provide additional expert services and \$200,000 in the Agency Management program reflects costs of new office space to support the new DAPS.