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# Office of the District of Columbia Auditor

[www.dcauditor.org](http://www.dcauditor.org)  
Telephone: 202-727-3600

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Table AC0-1

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
OPERATING BUDGET	\$5,075,301	\$5,523,321	\$6,876,168	\$7,676,064	11.6
FTEs	27.9	26.5	40.7	40.6	-0.1
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 2023 approved budget is presented in the following tables:

## FY 2023 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AC0-2 contains the approved FY 2023 budget by revenue type compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual data.

**Table AC0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change*	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change
<b>GENERAL FUND</b>												
Local Funds	5,075	5,523	6,876	7,676	800	11.6	27.9	26.5	40.7	40.6	-0.1	-0.1
<b>TOTAL FOR GENERAL FUND</b>	<b>5,075</b>	<b>5,523</b>	<b>6,876</b>	<b>7,676</b>	<b>800</b>	<b>11.6</b>	<b>27.9</b>	<b>26.5</b>	<b>40.7</b>	<b>40.6</b>	<b>-0.1</b>	<b>-0.1</b>
<b>GROSS FUNDS</b>	<b>5,075</b>	<b>5,523</b>	<b>6,876</b>	<b>7,676</b>	<b>800</b>	<b>11.6</b>	<b>27.9</b>	<b>26.5</b>	<b>40.7</b>	<b>40.6</b>	<b>-0.1</b>	<b>-0.1</b>

\*Percent change is based on whole dollars.

**Note:** If applicable, for a breakdown of each Grant (Federal and Private) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2023 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2023 Approved Operating Budget, by Comptroller Source Group

Table AC0-3 contains the approved FY 2023 budget at the Comptroller Source Group (object class) level compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual expenditures.

**Table AC0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Percentage Change*
11 - Regular Pay - Continuing Full Time	2,616	2,554	3,399	4,122	723	21.3
12 - Regular Pay - Other	441	349	462	564	101	21.9
13 - Additional Gross Pay	49	80	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	728	653	900	1,114	215	23.9
15 - Overtime Pay	0	0	0	0	0	N/A
<b>SUBTOTAL PERSONAL SERVICES (PS)</b>	<b>3,835</b>	<b>3,637</b>	<b>4,761</b>	<b>5,800</b>	<b>1,039</b>	<b>21.8</b>
20 - Supplies and Materials	5	9	17	16	-1	-3.5
30 - Energy, Communication and Building Rentals	23	0	0	0	0	N/A
31 - Telecommunications	18	33	33	23	-10	-30.2
32 - Rentals - Land and Structures	590	588	818	905	87	10.6
34 - Security Services	0	0	0	0	0	N/A
35 - Occupancy Fixed Costs	2	3	0	0	0	N/A
40 - Other Services and Charges	76	90	139	148	9	6.6
41 - Contractual Services - Other	492	1,099	1,032	707	-325	-31.5
70 - Equipment and Equipment Rental	33	64	76	76	0	0.0
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>1,240</b>	<b>1,886</b>	<b>2,115</b>	<b>1,876</b>	<b>-239</b>	<b>-11.3</b>
<b>GROSS FUNDS</b>	<b>5,075</b>	<b>5,523</b>	<b>6,876</b>	<b>7,676</b>	<b>800</b>	<b>11.6</b>

\*Percent change is based on whole dollars.

## FY 2023 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AC0-4 contains the approved FY 2023 budget by division/program and activity compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 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 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022
<b>(1000) AGENCY MANAGEMENT</b>										
(1030) Property Management	633	625	851	950	99	0.0	0.0	0.0	0.0	0.0
(1040) Information Technology	221	242	214	232	18	1.8	1.7	2.0	2.0	0.0
<b>SUBTOTAL (1000) AGENCY MANAGEMENT</b>	<b>855</b>	<b>867</b>	<b>1,065</b>	<b>1,182</b>	<b>117</b>	<b>1.8</b>	<b>1.7</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>
<b>(2000) AUDIT, FINANCIAL OVERSIGHT, AND INVESTIGATIONS</b>										
(2010) Performance Audits	4,221	4,656	4,779	4,803	23	26.1	24.8	29.7	29.6	-0.1
(2040) Public Safety Audit	0	0	1,032	1,691	659	0.0	0.0	9.0	9.0	0.0
<b>SUBTOTAL (2000) AUDIT, FINANCIAL OVERSIGHT, AND INVESTIGATIONS</b>	<b>4,221</b>	<b>4,656</b>	<b>5,812</b>	<b>6,494</b>	<b>683</b>	<b>26.1</b>	<b>24.8</b>	<b>38.7</b>	<b>38.6</b>	<b>-0.1</b>
<b>TOTAL APPROVED OPERATING BUDGET</b>	<b>5,075</b>	<b>5,523</b>	<b>6,876</b>	<b>7,676</b>	<b>800</b>	<b>27.9</b>	<b>26.5</b>	<b>40.7</b>	<b>40.6</b>	<b>-0.1</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 2023 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 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 agency risk assessment, and at the discretion of the D.C. Auditor.

This program contains the following 2 activities:

- **Performance Audits** – includes three audit teams 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 agency risk assessment, at the discretion of the D.C. Auditor, and anticipated in FY 2023; and

- **Public Safety Audits** – intended to conduct audits and other oversight reviews of the performance of the Metropolitan Police Department 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 2023 approved budget.

**FY 2022 Approved Budget to FY 2023 Approved Budget, by Revenue Type**

Table AC0-5 itemizes the changes by revenue type between the FY 2022 approved budget and the FY 2023 approved budget. For a more comprehensive explanation of changes, please see the FY 2023 Approved Budget Changes section, which follows the table.

**Table AC0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2022 Approved Budget and FTE</b>		<b>6,876</b>	<b>40.7</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2023 Recurring Budget</b>		<b>6,876</b>	<b>40.7</b>
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	1,039	-0.1
Increase: To align Fixed Costs with proposed estimates	Agency Management	77	0.0
Increase: To support operational requirements	Multiple Programs	9	0.0
Decrease: To align resources with operational spending goals	Audit, Financial Oversight, and Investigations	-1	0.0
Decrease: To adjust the Contractual Services budget	Multiple Programs	-325	0.0
<b>LOCAL FUNDS: FY 2023 Mayor’s Proposed Budget</b>		<b>7,676</b>	<b>40.6</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2023 District’s Approved Budget</b>		<b>7,676</b>	<b>40.6</b>
<b>GROSS FOR AC0 - OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR</b>		<b>7,676</b>	<b>40.6</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 interagency projects funded within this agency, please see Appendix J, FY 2023 Interagency Budgets, in the Executive Summary budget volume.

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## FY 2023 Approved Operating Budget Changes

Table AC0-6 contains the approved FY 2023 budget by fund compared to the FY 2022 approved budget.

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### Table AC0-6

Appropriated Fund	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
Local Funds	\$6,876,169	\$7,676,065	11.6
<b>GROSS FUNDS</b>	<b>\$6,876,169</b>	<b>\$7,676,065</b>	<b>11.6</b>

### Recurring Budget

The Office of the D.C. Auditor's budget reflects no change from the FY 2022 approved budget to the FY 2023 proposed recurring budget.

### Mayor's Proposed Budget

**Increase:** ODCA's proposed budget includes an increase of \$1,039,144 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. The proposal also reflects a net increase of \$76,857 to support Fixed Costs estimates primarily for Rent in the Agency Management program. Also in Local funds, an increase of \$9,198 is included to cover the cost of the Information Technology (IT) assessment.

**Decrease:** The Local funds budget proposal for ODCA reflects a decrease of \$581 in the Audit, Financial Oversight, and Investigations program, to align the budget for supplies. Furthermore, a decrease of \$324,723 is projected in Contractual Services across multiple programs.

### District's Approved Budget

**No Change:** The Office of the D.C. Auditor's budget reflects no change from the Mayor's proposed budget to the District's approved budget.