
Office of the District of Columbia Auditor

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Table AC0-1

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
OPERATING BUDGET	\$5,523,321	\$5,257,463	\$7,676,064	\$7,347,706	-4.3
FTEs	26.5	34.7	40.6	40.8	0.4
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 2024 approved budget is presented in the following tables:

FY 2024 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AC0-2 contains the approved FY 2024 budget by revenue type compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual data.

Table AC0-2

(dollars in thousands)

	Dollars in Thousands							Full-Time Equivalents						
	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change		% Change*	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change		
					from FY 2023	% Change*						from FY 2023	% Change	
Appropriated Fund														
GENERAL FUND														
Local Funds	5,523	5,257	7,676	7,348	-328	-4.3	26.5	34.7	40.6	40.8	0.2	0.4		
TOTAL FOR GENERAL FUND	5,523	5,257	7,676	7,348	-328	-4.3	26.5	34.7	40.6	40.8	0.2	0.4		
GROSS FUNDS	5,523	5,257	7,676	7,348	-328	-4.3	26.5	34.7	40.6	40.8	0.2	0.4		

*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 2024 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2024 Approved Operating Budget, by Comptroller Source Group

Table AC0-3 contains the approved FY 2024 budget at the Comptroller Source Group (object class) level compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual expenditures.

Table AC0-3

(dollars in thousands)

	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Percentage Change*
Comptroller Source Group						
11 - Regular Pay - Continuing Full Time	2,554	2,495	4,122	4,217	95	2.3
12 - Regular Pay - Other	349	474	564	532	-32	-5.6
13 - Additional Gross Pay	80	164	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	653	702	1,114	1,130	16	1.4
15 - Overtime Pay	0	0	0	0	0	N/A
SUBTOTAL PERSONAL SERVICES (PS)	3,637	3,835	5,800	5,879	79	1.4
20 - Supplies and Materials	9	5	16	16	0	0.0
31 - Telecommunications	33	33	23	0	-23	-99.1
32 - Rentals - Land and Structures	588	618	905	787	-118	-13.0
35 - Occupancy Fixed Costs	3	0	0	78	78	N/A
40 - Other Services and Charges	90	66	148	154	7	4.4
41 - Contractual Services - Other	1,099	637	707	357	-351	-49.6
70 - Equipment and Equipment Rental	64	63	76	76	0	0.0
SUBTOTAL NONPERSONAL SERVICES (NPS)	1,886	1,423	1,876	1,469	-407	-21.7
GROSS FUNDS	5,523	5,257	7,676	7,348	-328	-4.3

*Percent change is based on whole dollars.

FY 2024 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AC0-4 contains the approved FY 2024 budget by division/program and activity compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 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 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023
(1000) AGENCY MANAGEMENT										
(1030) Property Management	625	651	950	914	-36	0.0	0.0	0.0	0.0	0.0
(1040) Information Technology	242	251	232	242	10	1.7	1.7	2.0	2.0	0.0
SUBTOTAL (1000) AGENCY MANAGEMENT	867	902	1,182	1,156	-26	1.7	1.7	2.0	2.0	0.0
(2000) AUDIT, FINANCIAL OVERSIGHT AND INVESTIGATIONS										
(2010) Perform. and Financial Audits and Program Evaluations	4,656	4,355	4,803	4,579	-224	24.8	25.3	29.6	29.8	0.2
(2040) Public Safety Audit	0	0	1,691	1,612	-79	0.0	7.7	9.0	9.0	0.0
SUBTOTAL (2000) AUDIT, FINANCIAL OVERSIGHT AND INVESTIGATIONS	4,656	4,355	6,494	6,191	-303	24.8	33.0	38.6	38.8	0.2
TOTAL APPROVED OPERATING BUDGET	5,523	5,257	7,676	7,348	-328	26.5	34.7	40.6	40.8	0.2

(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 2024 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 providing 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 2024; 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 2024 approved budget.

FY 2023 Approved Budget to FY 2024 Approved Budget, by Revenue Type

Table AC0-5 itemizes the changes by revenue type between the FY 2023 approved budget and the FY 2024 approved budget. For a more comprehensive explanation of changes, please see the FY 2024 Approved Budget Changes section, which follows the table.

Table AC0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2023 Approved Budget and FTE		7,676	40.6
No Change		0	0.0
LOCAL FUNDS: FY 2024 Recurring Budget		7,676	40.6
Increase: To support operational requirements	Multiple Programs	106	0.0
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	79	0.2
Decrease: To align Fixed Costs with proposed estimates	Agency Management	-62	0.0
Reduce: To align Telecom Fixed Costs with revised estimates	Agency Management	-1	0.0
LOCAL FUNDS: FY 2024 Mayor’s Proposed Budget		7,798	40.8
Reduce: To realize savings in nonpersonal services	Audit, Financial Oversight and Investigations	-451	0.0
LOCAL FUNDS: FY 2024 District’s Approved Budget		7,348	40.8
GROSS FOR AC0 - OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR		7,348	40.8

(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 2024 Interagency Budgets, in the Executive Summary budget volume.

FY 2024 Approved Operating Budget Changes

Table AC0-6 contains the approved FY 2024 budget by fund compared to the FY 2023 approved budget.

Table AC0-6

Appropriated Fund	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
Local Funds	\$7,676,064	\$7,347,706	-4.3
GROSS FUNDS	\$7,676,064	\$7,347,706	-4.3

Mayor's Proposed Budget

Increase: The proposed budget includes an increase of \$106,387 across multiple programs which will be used to primarily cover Contractual Services costs. The proposed budget also reflects a net increase of \$78,852 and 0.2 Full-Time Equivalent (FTE) position across multiple programs, which reflect projected costs for salaries, fringe benefits, and other personal services adjustments.

Decrease: ODCA's proposed budget reflects a net decrease of \$62,277 in the Agency Management program to support Fixed Costs estimates primarily for Rent and Occupancy.

Reduce: The agency's proposed budget includes a reduction of \$792 in the Agency Management program to account for cost savings for revised Fixed Costs estimates for Telecommunications.

District's Approved Budget

Reduce: In Local funds, OIG's approved budget includes a reduction of \$450,528 in the Audit, Financial Operations and Investigations program to realize savings in Contractual Services.