Office of the Inspector General

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Table AD0-1

Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved	% Change from FY 2026
OPERATING BUDGET	$21,030,027	$19,835,631	$23,467,667	$23,622,254	0.7
FTEs	114.8	118.6	121.0	122.0	0.8
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 Inspector General (OIG) is to independently audit, inspect, and investigate matters pertaining to the District of Columbia government in order to prevent and detect corruption, mismanagement, waste, fraud, and abuse; promote economy, efficiency, effectiveness, and accountability; inform stakeholders about issues relating to District programs and operations; and recommend and track the implementation of corrective actions.

Summary of Services

OIG initiates and conducts independent financial and performance audits, inspections, and investigations of District government operations; conducts other special audits, assignments, and investigations; audits procurement and contract administration continually; forwards to the authorities evidence of criminal wrongdoing discovered as the result of audits, inspections, or investigations conducted by the Office; contracts with an outside audit firm to perform the annual audit of the District government's financial operations, with the results published in the Annual Comprehensive Financial Report (ACFR), and chairs the oversight committee for this process; and serves as the principal liaison between the District government and the U.S. Government Accountability Office.

The agency's FY 2027 approved budget is presented in the following tables:

FY 2027 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AD0-2 contains the approved FY 2027 budget and Full-Time Equivalents by revenue type compared to the FY 2026 approved budget. It also provides FY 2024 and FY 2025 actual data.

Table AD0-2
($ in thousands)

	Dollars in Thousands						Full-Time Equivalents					
Appropriated Fund	Actual FY 2024	Actual FY 2025	Approved FY 2026	Approved FY 2027	Change from FY 2026	% Change*	Actual FY 2024	Actual FY 2025	Approved FY 2026	Approved FY 2027	Change from FY 2026	% Change
GENERAL FUND												
LOCAL FUND	17,555	17,003	19,397	19,422	25	0.1	98.5	101.4	103.8	104.0	0.3	0.2
SPECIAL PURPOSE REVENUE FUNDS	867	510	1,000	1,000	0	0.0	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	**18,422**	**17,513**	**20,397**	**20,422**	**25**	**0.1**	**98.5**	**101.4**	**103.8**	**104.0**	**0.3**	**0.2**
FEDERAL RESOURCES												
FEDERAL GRANT FUND - FPR	2,608	2,323	3,070	3,200	130	4.2	16.4	17.3	17.3	18.0	0.8	4.3
TOTAL FOR FEDERAL RESOURCES	**2,608**	**2,323**	**3,070**	**3,200**	**130**	**4.2**	**16.4**	**17.3**	**17.3**	**18.0**	**0.8**	**4.3**
GROSS FUNDS	**21,030**	**19,836**	**23,468**	**23,622**	**155**	**0.7**	**114.8**	**118.6**	**121.0**	**122.0**	**1.0**	**0.8**

* 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 2027 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2027 Approved Operating Budget, by Account Group

Table AD0-3 contains the approved FY 2027 budget at the Account Group level compared to the FY 2026 approved budget. It also provides FY 2024 and FY 2025 actual expenditures.

Table AD0-3
($ in thousands)

Account Group	Actual FY 2024	Actual FY 2025	Approved FY 2026	Approved FY 2027	Change from FY 2026	% Change*
701100C-CONTINUING FULL TIME	11,697	12,098	13,810	13,910	100	0.7
701200C-CONTINUING FULL TIME - OTHERS	684	430	351	353	2	0.5
701300C-ADDITIONAL GROSS PAY	460	75	0	0	0	N/A
701400C-FRINGE BENEFITS - CURR PERSONNEL	2,505	2,610	2,977	2,967	-11	-0.4
701500C-OVERTIME PAY	2	9	0	0	0	N/A
SUBTOTAL PERSONNEL SERVICES (PS)	**15,349**	**15,222**	**17,138**	**17,229**	**91**	**0.5**
711100C-SUPPLIES & MATERIALS	133	278	364	359	-5	-1.3
712100C-ENERGY COMM & BLDG RENTALS	1	0	338	451	113	33.3
713100C-OTHER SERVICES & CHARGES	5,546	4,335	5,627	5,574	-53	-0.9
715100C-OTHER EXPENSES	1	0	0	0	0	N/A
717100C-PURCHASES EQUIPMENT & MACHINERY	0	0	1	10	8	541.7
SUBTOTAL NONPERSONNEL SERVICES (NPS)	**5,681**	**4,614**	**6,330**	**6,394**	**64**	**1.0**
GROSS FUNDS	**21,030**	**19,836**	**23,468**	**23,622**	**155**	**0.7**

* Percent change is based on whole dollars.

FY 2027 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AD0-4 contains the approved FY 2027 budget by division/program and activity compared to the FY 2026 approved budget. It also provides FY 2024 and FY 2025 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table AD0-4
($ in thousands)

	Dollars in Thousands					Full-Time Equivalents				
Division/Program and Activity	Actual FY 2024	Actual FY 2025	Approved FY 2026	Approved FY 2027	Change from FY 2026	Actual FY 2024	Actual FY 2025	Approved FY 2026	Approved FY 2027	Change from FY 2026
AMP005-CONTRACTING AND PROCUREMENT	539	617	670	728	58	2.6	3.9	4.0	4.0	0.0
AMP006-CUSTOMER EXPERIENCE	644	827	814	822	8	3.5	4.8	5.0	5.0	0.0
AMP009-FLEET MANAGEMENT	14	13	8	8	0	0.0	0.0	0.0	0.0	N/A
AMP012-INFORMATION TECHNOLOGY SERVICES	1,756	1,699	1,979	2,207	228	4.4	3.9	4.0	4.0	0.0
AMP014-LEGAL SERVICES	1,002	1,075	1,100	940	-161	5.2	5.8	6.0	5.0	-1.0
AMP019-PROPERTY, ASSET, AND LOGISTICS MANAGEMENT	434	377	340	380	40	0.9	1.0	1.0	1.0	0.0
AMP020-QUALITY ASSURANCE	490	573	543	572	29	3.5	3.9	4.0	4.0	0.0
AMP023-RESOURCE MANAGEMENT	73	0	143	143	0	3.5	0.0	1.0	1.0	0.0
AMP024-RISK MANAGEMENT	1,031	841	968	953	-15	7.0	6.8	7.0	7.0	0.0
AMP030-EXECUTIVE ADMINISTRATION	1,815	1,325	1,474	1,576	102	4.4	6.8	7.0	7.0	0.0
AMP000-AGENCY MANAGEMENT PROGRAM	**7,798**	**7,348**	**8,039**	**8,329**	**290**	**34.9**	**36.8**	**39.0**	**38.0**	**-1.0**
O00601-AUDITING	4,415	4,527	5,423	4,775	-648	20.1	22.3	23.0	23.0	0.0
O00602-INSPECTIONS & EVALUATIONS	865	1,107	1,195	1,308	113	8.7	9.7	10.0	11.0	1.0
O00603-INVESTIGATIONS	2,727	2,770	3,122	3,245	123	18.3	21.3	22.0	22.0	0.0
O00604-MEDICAID FRAUD CONTROL ACTIVITIES	3,476	3,099	3,981	4,274	293	21.4	22.8	23.0	24.0	1.0
O00605-PANDEMIC OVERSIGHT INITIATIVES	277	0	0	0	N/A	8.7	1.9	0.0	0.0	N/A
O00606-EXTERNAL RELATIONS INITIATIVES	605	474	708	691	-17	2.6	3.9	4.0	4.0	0.0
O00607-MISSION SUPPORT INITIATIVES	867	510	1,000	1,000	0	0.0	0.0	0.0	0.0	N/A
GO0006-OPERATIONS	**13,232**	**12,487**	**15,429**	**15,293**	**-136**	**79.9**	**81.9**	**82.0**	**84.0**	**2.0**
TOTAL APPROVED OPERATING BUDGET	**21,030**	**19,836**	**23,468**	**23,622**	**155**	**114.8**	**118.6**	**121.0**	**122.0**	**1.0**

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

Note: For more detailed information regarding the approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity.** For detailed information on this agency's Cost Center structure as reflected in the District's Chart of Accounts, please see **Schedule 30-CC FY 2027 Approved Operating Budget and FTEs, by Division/Office.** Both schedules can be found in the **FY 2027 Operating Appendices**, located on the Office of the Chief Financial Officer's website. Additional information on this agency's interagency agreements can be found in **Appendix H** in the **Executive Summary, Volume 1**.

Program Description

The Office of the Inspector General (OIG) operates through the following 2 programs:

Operations – includes all external functions of the OIG including these units: Audit, and Inspections and Evaluations.

This program contains the following 6 activities:

- **Auditing** – conducts audits of District agencies, programs, functions, and activities. In addition, the Audit Unit monitors and oversees the audit process for the District of Columbia Annual Comprehensive Financial Report (ACFR);
- **Inspections Evaluations (I&E)** – conducts inspections and evaluations which call for corrective measures to improve operations, address deficiencies, and ensure compliance with District and federal laws, regulations, and policies. I&E projects provide District government managers with an independent source of facts and analyses about agency performance, program efficiency, the effectiveness of internal controls, and the potential for fraud, waste, abuse, and mismanagement;
- **Investigations** – investigates allegations of misconduct involving violations of District or federal criminal law, civil statutes, regulations, and employee standards of conduct;
- **Medicaid Fraud Control Activities** – investigates and prosecutes fraud and abuse in the administration of the Medicaid program. The unit also investigates allegations of abuse, neglect, and theft involving persons who reside in Medicaid-funded facilities or who receive Medicaid-covered services;
- **External Affairs** – leads the OIG's public, media, legislative, and intragovernmental affairs and performs a pivotal role in connecting OIG oversight work with the public, media, and the Executive and Legislative branches of District government; and
- **Mission Support Initiatives** – supports the overall operational areas of the OIG mission.

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 Inspector General has no program structure changes in the FY 2027 approved budget.

FY 2026 Approved Budget to FY 2027 Approved Budget, by Revenue Type

Table AD0-5 itemizes the changes by revenue type between the FY 2026 approved budget and the FY 2027 approved budget. For a more comprehensive explanation of changes, please see the FY 2027 Approved Budget Changes section, which follows the table.

Table AD0-5
($ in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUND: FY 2026 Approved Budget and FTE		**19,397**	**103.8**
No Change		0	0
LOCAL FUND: FY 2027 Recurring Budget		**19,397**	**103.8**
Increase: To reflect grant match requirements	OPERATIONS	113	0.0
Increase: To align personnel services and fringe benefits with projected costs	MULTIPLE PROGRAMS	5	0.0
Decrease: To align nonpersonnel services with agency assessed needs	MULTIPLE PROGRAMS	-118	0.0
Enhance: To support additional FTE(s)	OPERATIONS	25	0.3
LOCAL FUND: FY 2027 Mayor's Proposed Budget		**19,422**	**104.0**
No Change		0	0
LOCAL FUND: FY 2027 District's Approved Budget		**19,422**	**104.0**
SPECIAL PURPOSE REVENUE FUNDS: FY 2026 Approved Budget and FTE		**1,000**	**0.0**
No Change		0	0
SPECIAL PURPOSE REVENUE FUNDS: FY 2027 Mayor's Proposed Budget		**1,000**	**0.0**
No Change		0	0
SPECIAL PURPOSE REVENUE FUNDS: FY 2027 District's Approved Budget		**1,000**	**0.0**

Table AD0-5
($ in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
FEDERAL GRANT FUND - FPR: FY 2026 Approved Budget and FTE		**3,070**	**17.3**
Increase: To align the budget with projected grant awards	OPERATIONS	55	0.0
Enhance: To support additional FTE(s)	OPERATIONS	75	0.8
FEDERAL GRANT FUND - FPR: FY 2027 Mayor's Proposed Budget		**3,200**	**18.0**
No Change		0	0
FEDERAL GRANT FUND - FPR: FY 2027 District's Approved Budget		**3,200**	**18.0**
GROSS FOR AD0-OFFICE OF THE INSPECTOR GENERAL (AD0)		**23,622**	**122.0**

(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 H, FY 2027 Interagency Budgets,** in the **Executive Summary, Volume 1** located on the OCFO's website.

FY 2027 Approved Operating Budget Changes

Table AD0-6 contains the approved FY 2027 budget by fund compared to the approved FY 2026 budget.

Table AD0-6

Appropriated Fund	FY 2026 Approved	FY 2027 Approved	% Change from FY 2026
LOCAL FUND	$19,397,428	$19,422,428	0.1
SPECIAL PURPOSE REVENUE FUNDS	$1,000,000	$1,000,000	0.0
FEDERAL GRANT FUND - FPR	$3,070,239	$3,199,826	4.2
GROSS FUNDS	**$23,467,667**	**$23,622,254**	**0.7**

Mayor's Proposed Budget

Increase: OIG's Local funds budget proposal includes an increase of $112,728 in nonpersonnel services costs in the Operations program to align with Medicaid Fraud Control Units (MFCU) grant matching requirements. Additionally, an increase of $4,953 across multiple programs to align the personnel services and fringe benefits with the projected costs.

The proposed Federal Grant funds budget submission for the Operations program includes an increase of $54,586 in nonpersonnel services costs primarily in Other Services and Charges.

Decrease: OIG's Local funds budget proposal includes a decrease of $117,680 in nonpersonnel services, primarily in supplies and contractual services, to align with agency's assessed needs.

Enhance: OIG's Local funds budget proposal reflects an increase of $25,000 in personnel services and 0.25 Full-Time Equivalent (FTE) position within the Operations program to support Medicaid fraud investigations.

Federal Grant funds budget proposal reflects an increase of $75,000 in personnel services and 0.75 FTE position within the Operations program to support Medicaid fraud investigations.

District's Approved Budget

No Change: The Inspector General budget reflects no change from the Mayor's proposed budget to the District's approved budget.

FY 2027 Approved Full-Time Equivalents (FTEs)

Table AD0-7 contains a summary of the FY 2027 approved budgeted Full-Time Equivalents (FTEs).

Table AD0-7

Total FY 2027 Approved Budgeted FTEs	**122.0**
Less: Interagency FTEs budgeted in this agency but employed by other agencies:	
AS0-OFFICE OF FINANCE AND RESOURCE MANAGEMENT	(1.0)
Total Interagency FTEs budgeted in this agency, employed by other agencies	**(1.0)**
Total FTEs employed by this agency	**121.0**

Note: Table AD0-7 displays the impact of the buyer agencies budgets funding the seller agencies FTEs in the FY 2027 budget, compared to how FTEs were budgeted in FY 2026.

-It starts with the FY 2027 budgeted FTE figure, 122.0 FTEs.

-It subtracts 1.0 FTEs budgeted in AD0 in FY 2027 who are employed by another agency.

-It adds 0.0 FTEs budgeted in other agencies in FY 2027 who are employed by AD0.

-It ends with 121.0 FTEs, the number of FTEs employed by AD0, which is the FTE figure comparable to the FY 2026 budget.