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# Office of the Inspector General

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Table AD0-1

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Approved	FY 2020 Approved	% Change from FY 2019
OPERATING BUDGET	\$15,889,997	\$14,365,636	\$18,763,338	\$19,193,696	2.3
FTEs	108.3	88.4	112.0	112.0	0.0

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 Comprehensive Annual Financial Report (CAFR), and chairs the CAFR oversight committee; and serves as the principal liaison between the District government and the U.S. Government Accountability Office.

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 AD0-2 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 AD0-2**

(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
<b>GENERAL FUND</b>												
Local Funds	13,807	12,288	15,943	16,120	177	1.1	93.0	74.1	94.8	94.8	0.0	0.0
<b>TOTAL FOR GENERAL FUND</b>	<b>13,807</b>	<b>12,288</b>	<b>15,943</b>	<b>16,120</b>	<b>177</b>	<b>1.1</b>	<b>93.0</b>	<b>74.1</b>	<b>94.8</b>	<b>94.8</b>	<b>0.0</b>	<b>0.0</b>
<b>FEDERAL RESOURCES</b>												
Federal Grant Funds	2,083	2,078	2,820	3,073	253	9.0	15.3	14.2	17.2	17.2	0.0	0.0
<b>TOTAL FOR FEDERAL RESOURCES</b>	<b>2,083</b>	<b>2,078</b>	<b>2,820</b>	<b>3,073</b>	<b>253</b>	<b>9.0</b>	<b>15.3</b>	<b>14.2</b>	<b>17.2</b>	<b>17.2</b>	<b>0.0</b>	<b>0.0</b>
<b>GROSS FUNDS</b>	<b>15,890</b>	<b>14,366</b>	<b>18,763</b>	<b>19,194</b>	<b>430</b>	<b>2.3</b>	<b>108.3</b>	<b>88.4</b>	<b>112.0</b>	<b>112.0</b>	<b>0.0</b>	<b>0.0</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 2020 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2020 Approved Operating Budget, by Comptroller Source Group

Table AD0-3 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 AD0-3**

(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	8,949	8,647	11,189	11,477	288	2.6
12 - Regular Pay - Other	350	340	296	398	102	34.6
13 - Additional Gross Pay	233	142	106	0	-106	-100.0
14 - Fringe Benefits - Current Personnel	1,867	1,698	2,481	2,577	96	3.9
15 - Overtime Pay	6	5	0	0	0	N/A
<b>SUBTOTAL PERSONAL SERVICES (PS)</b>	<b>11,405</b>	<b>10,831</b>	<b>14,071</b>	<b>14,452</b>	<b>381</b>	<b>2.7</b>
20 - Supplies and Materials	224	21	234	159	-74	-31.9
31 - Telecommunications	12	6	0	0	0	N/A
32 - Rentals - Land and Structures	0	0	171	732	561	328.4
40 - Other Services and Charges	3,918	3,175	3,962	3,525	-437	-11.0
41 - Contractual Services - Other	2	0	0	0	0	N/A
50 - Subsidies and Transfers	329	333	326	326	0	0.0
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>4,485</b>	<b>3,534</b>	<b>4,692</b>	<b>4,742</b>	<b>50</b>	<b>1.1</b>
<b>GROSS FUNDS</b>	<b>15,890</b>	<b>14,366</b>	<b>18,763</b>	<b>19,194</b>	<b>430</b>	<b>2.3</b>

\*Percent change is based on whole dollars.

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

Table AD0-4 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 AD0-4**

(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
<b>(1000) AGENCY MANAGEMENT</b>										
(1010) Personnel	148	0	137	262	125	1.0	0.0	1.0	2.0	1.0
(1020) Contracting and Procurement	243	291	280	291	10	2.0	1.6	2.0	2.0	0.0
(1030) Property Management	147	160	138	650	512	1.0	0.8	1.0	1.0	0.0
(1040) Information Technology	627	412	1,307	662	-646	2.9	2.3	3.0	3.0	0.0
(1050) Financial Management	98	56	278	125	-153	1.0	0.0	1.0	0.0	-1.0
(1060) Legal	685	621	780	813	33	4.9	3.9	5.0	5.0	0.0
(1070) Fleet Management	15	8	46	44	-1	0.0	0.0	0.0	0.0	0.0
(1085) Customer Service	453	521	621	506	-114	6.9	6.3	5.0	5.0	0.0
<b>SUBTOTAL (1000) AGENCY MANAGEMENT</b>	<b>2,417</b>	<b>2,070</b>	<b>3,586</b>	<b>3,352</b>	<b>-234</b>	<b>19.6</b>	<b>14.8</b>	<b>18.0</b>	<b>18.0</b>	<b>0.0</b>
<b>(2000) OPERATIONS</b>										
(2010) Audit	5,048	4,135	4,529	4,555	26	21.6	16.4	21.0	22.0	1.0
(2020) Investigations	0	2	0	0	0	0.0	0.0	0.0	0.0	0.0
(2030) Inspections and Evaluations	1,206	1,226	1,400	1,191	-208	10.8	8.6	11.0	10.0	-1.0
<b>SUBTOTAL (2000) OPERATIONS</b>	<b>6,254</b>	<b>5,362</b>	<b>5,929</b>	<b>5,746</b>	<b>-182</b>	<b>32.4</b>	<b>25.0</b>	<b>32.0</b>	<b>32.0</b>	<b>0.0</b>
<b>(3000) EXECUTIVE</b>										
(3001) Executive	1,227	1,197	1,278	1,602	324	3.9	3.1	4.0	5.0	1.0
(3010) Investigations	2,301	1,889	2,666	2,913	246	20.6	16.4	21.0	21.0	0.0
(3020) MFCU 25% Match	711	672	774	839	64	5.6	4.5	5.8	5.8	0.0
(3030) Medicaid Fraud Control Unit	2,083	2,078	2,820	3,073	253	15.3	14.2	17.2	17.2	0.0
<b>SUBTOTAL (3000) EXECUTIVE</b>	<b>6,323</b>	<b>5,836</b>	<b>7,539</b>	<b>8,427</b>	<b>887</b>	<b>45.5</b>	<b>38.3</b>	<b>48.0</b>	<b>49.0</b>	<b>1.0</b>
<b>(4000) RISK ASSESSMENT AND FUTURE PLANNING</b>										
(4011) Risk Assessment and Future Planning	522	626	1,047	969	-78	7.8	6.3	9.0	8.0	-1.0
<b>SUBTOTAL (4000) RISK ASSESSMENT AND FUTURE PLANNING</b>	<b>522</b>	<b>626</b>	<b>1,047</b>	<b>969</b>	<b>-78</b>	<b>7.8</b>	<b>6.3</b>	<b>9.0</b>	<b>8.0</b>	<b>-1.0</b>
<b>(5000) QUALITY MANAGEMENT</b>										
(5001) Quality Management	379	472	662	699	37	2.9	3.9	5.0	5.0	0.0
<b>SUBTOTAL (5000) QUALITY MANAGEMENT</b>	<b>379</b>	<b>472</b>	<b>662</b>	<b>699</b>	<b>37</b>	<b>2.9</b>	<b>3.9</b>	<b>5.0</b>	<b>5.0</b>	<b>0.0</b>

**Table AD0-4**

(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
<b>(9961) YEAR END AUDIT ADJ</b>										
No Activity Assigned	-4	0	0	0	0	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (9961) YEAR END AUDIT ADJ</b>	<b>-4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL PROPOSED OPERATING BUDGET</b>	<b>15,890</b>	<b>14,366</b>	<b>18,763</b>	<b>19,194</b>	<b>430</b>	<b>108.3</b>	<b>88.3</b>	<b>112.0</b>	<b>112.0</b>	<b>0.0</b>

(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 Inspector General (OIG) operates through the following 5 programs:

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

- **Audit** – conducts audits, reviews, and analysis of financial, operational, and programmatic functions; and
- **Inspections and Evaluations** – inspects and evaluates District agencies under defined performance criteria, evaluates management and programs, and makes recommendations relating to improving overall efficiency and effectiveness.

**Executive** – oversees all agency-level divisions including: Office of the General Counsel, Operations, Business Management, Investigations, and Medicaid Fraud Control.

- **Executive** – oversees all agency-level divisions;
- **Investigations** – investigates fraud and other misconduct by District government employees and contractors doing business with the District government;
- **Medicaid Fraud Control Unit (MFCU) 25% Match** – represents the Local match associated with the MFCU federal grant; and
- **Medicaid Fraud Control Unit** – investigates and prosecutes cases of Medicaid provider fraud and patient abuse and neglect in Medicaid-funded facilities.

**Risk Assessments and Future Planning (AFP)** – aggregates, analyzes, and synthesizes information to identify and prioritize risks facing the District, and synergizes the OIG's work to maximize the value it provides to the District.

**Quality Management (QM)** – supports the integrity of OIG operations through effective quality review processes.

**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 2020 approved budget.

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

Table AD0-5 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 AD0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2019 Approved Budget and FTE</b>		<b>15,943</b>	<b>94.8</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2020 Recurring Budget</b>		<b>15,943</b>	<b>94.8</b>
Increase: To align Fixed Costs with proposed estimates	Agency Management	500	0.0
Increase: To offset projected adjustments in personal services costs	Multiple Programs	291	0.0
Decrease: To align resources with operational spending goals	Multiple Programs	-614	0.0
<b>LOCAL FUNDS: FY 2020 Mayor's Proposed Budget</b>		<b>16,120</b>	<b>94.8</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2020 District's Approved Budget</b>		<b>16,120</b>	<b>94.8</b>
<b>FEDERAL GRANT FUNDS: FY 2019 Approved Budget and FTE</b>		<b>2,820</b>	<b>17.2</b>
Increase: To align resources with operational spending goals	Executive	103	0.0
Increase: To offset projected adjustments in personal services costs	Executive	89	0.0
Increase: To align Fixed Costs with proposed estimates	Executive	61	0.0
<b>FEDERAL GRANT FUNDS: FY 2020 Mayor's Proposed Budget</b>		<b>3,073</b>	<b>17.2</b>
No Change		0	0.0
<b>FEDERAL GRANT FUNDS: FY 2020 District's Approved Budget</b>		<b>3,073</b>	<b>17.2</b>
<b>GROSS FOR AD0 - OFFICE OF THE INSPECTOR GENERAL</b>		<b>19,194</b>	<b>112.0</b>

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

## FY 2020 Approved Budget Changes

The Office of the Inspector General's (OIG) approved FY 2020 gross budget is \$19,193,696, which represents a 2.3 percent increase over its FY 2019 approved gross budget of \$18,763,338. The budget is comprised of \$16,120,362 in Local funds and \$3,073,334 in Federal Grant funds.

### Recurring Budget

**No Change:** OIG's budget proposal reflects no change from the FY 2019 approved budget to the FY 2020 recurring budget.

### Mayor's Proposed Budget

**Increase:** In Local funds, OIG's proposed budget includes an increase of \$500,000 in the Agency Management program to support projected costs of agency-managed Fixed Costs related to Rent. OIG plans to relocate from its present location at 717 4th Street, NW, to a yet-to-be determined location. The projected costs are based on a market analysis conducted by the agency. The Local funds budget proposal also includes an increase of \$291,054 in personal services primarily in the Executive program to support costs related to salaries and Fringe Benefits.

In Federal Grant funds, the proposed budget is increased by \$102,729 in nonpersonal services costs in the Executive program to support additional professional services. Additionally, in the Executive program, an increase of \$89,470 reflects projected salary and Fringe Benefit costs. The agency also projects an increase of \$60,948 in the Executive program to reflect Fixed Costs related to Rent based on the estimates from the Department of General Services.

**Decrease:** The proposed Local funds budget includes a net decrease of \$613,843 primarily in the Agency Management program to properly align the budget with projected information technology infrastructure spending.

### **OIG's Proposed Budget Request**

The Office of the Inspector General's (OIG) proposed FY 2020 gross budget request is \$20,965,696, which represents an 11.7 percent increase over its FY 2019 approved gross budget of \$18,763,338. The budget request is comprised of \$17,892,362 in Local funds and \$3,073,334 in Federal Grant funds.

**Enhancement Request:** OIG's proposed budget request includes two distinct enhancement requests. These requests are being made to improve OIG's capability to ensure that it meets its legislative mandate to promote economy, efficiency, and effectiveness and to prevent and detect corruption, mismanagement, waste, fraud, and abuse in District government programs and operations. OIG's budget enhancement requests are as follows:

- \$1,250,000. Pursuant to D.C. Code 1.302.225a(a)(4)(A), the Office of the Inspector General will need to select a new auditing firm for the Comprehensive Annual Financial Report (CAFR) in 2020; the CAFR is legislatively required by D.C. Code 47-119. The cost is based on performing audits on the current financial system concurrently with the new financial system.
- \$522,000 in overtime for criminal investigators. The compensation for the OIG's Criminal Investigators is needed when their work takes them beyond a normally occurring 40-hour work week. This will impact 25.0 FTEs.

### **District's Approved Budget**

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

## Agency Performance Plan\*

The Office of Inspector General (OIG) has the following strategic objectives for FY 2020:

### Strategic Objectives

Strategic Objectives describe what the agency will do, at a high level, to achieve its mission. These are action-based sentences that define what an agency does for its customers, whether the customers are residents or other District agencies, and how that improves the District.

### Objectives

1. Proactively identify and reduce vulnerabilities that could lead to corruption, fraud, waste, abuse, and mismanagement.
2. Integrate plans, processes, and resources to support organizational accountability.
3. Deliver actionable, relevant and timely products and services to customers and stakeholders that promote economic, efficient, and effective government.
4. Implement an information and knowledge management system that supports the OIG mission.

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### ACTIVITIES

Activities include the work that happens on a daily basis to help achieve the Strategic Objectives. Activity names come from the budget line items. This is further divided into “daily services” (ex. sanitation disposal), and long-term “key projects” that are high profile, one--time and span several years, (ex. redevelopment of Walter Reed Army Medical Center). Many agencies will mostly have daily services, whereas some agencies that have more of their budget come from capital funding will have several key projects.

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#### 1. Proactively identify and reduce vulnerabilities that could lead to corruption, fraud, waste, abuse, and mismanagement. (3 Activities)

Activity Title	Activity Description	Type of Activity
Oversight Work	Conduct audits, investigations, and inspections based on proactively identified leads and indicators.	Daily Service
Reduce Misconduct	Forward to the appropriate authority any report, as a result of any audit, inspection or investigation conducted by the office, in order to reduce misconduct or unethical behavior.	Daily Service
Hotline and Data Analysis Programs	Operate hotline and data analysis programs to aid in identifying and evaluating allegations of corruption, fraud, waste, abuse, and mismanagement.	Daily Service

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#### 2. Integrate plans, processes, and resources to support organizational accountability. (3 Activities)

Activity Title	Activity Description	Type of Activity
OIG Policies and Procedures	Integrate internal OIG policies and procedures to ensure the OIG executes its mission in compliance with applicable standards to support organizational accountability.	Key Project
Spending Plans	Develop spending plans to ensure appropriated resources are used efficiently and effectively to support organizational accountability and are in compliance with District regulations.	Daily Service
Performance Excellence	Implement a performance assessment/excellence framework within the OIG to ensure continuous improvement.	Key Project

**3. Deliver actionable, relevant and timely products and services to customers and stakeholders that promote economic, efficient, and effective government. (4 Activities)**

Activity Title	Activity Description	Type of Activity
Independent Oversight Work	Initiate and conduct independent financial and performance audits, inspections, and investigations of District government operations.	Daily Service
Annual District Audit	Contract with an outside audit firm to perform the annual audit of the District government’s financial operations with the results published in the Comprehensive Annual Financial Report (CAFR) and chair the CAFR oversight committee.	Key Project
GAO Liaison	Serve as the principal liaison between the District government and the US Government Accountability Office.	Key Project
Reporting Evidence of Wrongdoing	Forward to the Mayor, within a reasonable time of reporting evidence of criminal wrongdoing to the Office of the U.S. Attorney’s Office for the District of Columbia, or other law enforcement office, any report regarding the evidence, if appropriate.	Daily Service

**4. Implement an information and knowledge management system that supports the OIG mission. (3 Activities)**

Activity Title	Activity Description	Type of Activity
Information Management System	Collect, process, and communicate information to enable the agency’s leadership team to make more effective and efficient decisions.	Key Project
Knowledge Management System	Manage agency knowledge to improve performance and achieve the OIG mission.	Key Project
Information Security	Establish and maintain digital and physical security controls to protect critical information and knowledge assets from unauthorized access.	Key Project

**KEY PERFORMANCE INDICATORS**

Key Performance Indicators measure how well an agency is achieving its Strategic Objectives. They are outcome-oriented and should be used to answer the question, “What does the agency need to measure to determine success?”

**1. Proactively identify and reduce vulnerabilities that could lead to corruption, fraud, waste, abuse, and mismanagement. (2 Measures)**

Measure	New Measure/ Benchmark Year	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target	FY 2020 Target
Percent of contacts evaluated and appropriate course or action determined within 10 business days of receipt by RAFP hotline program	No	93%	95%	91%	95%	95%
Percent of proactive analytical activities initiated by RAFP's data analysis unit that resulted in an investigation, audit, or inspection	No	20%	25%	40%	25%	25%



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## WORKLOAD MEASURES

Workload Measures, also called inputs or outputs, quantify an activity, effort or process that is necessary to make progress towards the Strategic Objectives. They help answer the question; “How much are we doing?”

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### 1. Oversight Work

Measure	New Measure/ Benchmark Year	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual
Number of proactive analytical products RAFP-DAU that initiated an investigation, audit, or inspection	No	Not Available	15	4
Number of recommendations made to District agencies	No	Not Available	122	54
Number of referrals made to District agencies resulting from hotline contacts	No	Not Available	92	100

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### 2. Hotline and Data Analysis Programs

Measure	New Measure/ Benchmark Year	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual
Number of contacts analyzed by the RAFP Hotline Program and Medicaid Fraud Control Unit (MFCU)	No	3593	4561	4511

#### Performance Plan End Notes:

\*For more information about the structure and components of FY 2020 draft performance plans, please see the FY 2020 Proposed Budget and Financial Plan, Volume 1, Appendix E.

\*\*Key Performance Indicators that are new may not have historical data and may only have FY 2020 targets.

\*\*\* District wide measures for the objective “Create and maintain a highly efficient, transparent and responsive District government” have been introduced as part of FY 2019 and FY 2020 Performance Plans and will be reported by the Office of the City Administrator (OCA). FY 2019 and FY 2020 are pilot years for this initiative, therefore not all data are available.