
Office of the Inspector General

www.oig.dc.gov

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Table AD0-1

| Description | FY 2022 | FY 2023 | FY 2024 | FY 2025 | % Change |
|------------------|--------------|--------------|--------------|--------------|-----------------|
| | Actual | Actual | Approved | Proposed | from FY 2024 |
| OPERATING BUDGET | \$17,195,656 | \$19,030,198 | \$27,981,525 | \$25,009,089 | -10.6 |
| FTEs | 105.1 | 125.2 | 130.0 | 122.0 | -6.2 |
| CAPITAL BUDGET | \$1,313,938 | \$730,761 | \$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, 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 2025 proposed budget is presented in the following tables:

FY 2025 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table AD0-2 contains the proposed FY 2025 budget by revenue type compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual data.

Table AD0-2

(dollars in thousands)

| | Dollars in Thousands | | | | | | Full-Time Equivalents | | | | | |
|------------------------------------|----------------------|-------------------|---------------------|---------------------|---------------------------|--------------|-----------------------|-------------------|---------------------|---------------------|---------------------------|-------------|
| | Actual FY 2022 | Actual FY 2023 | Approved FY 2024 | Proposed FY 2025 | Change from FY 2024 | % Change* | Actual FY 2022 | Actual FY 2023 | Approved FY 2024 | Proposed FY 2025 | Change from FY 2024 | % Change |
| Appropriated Fund | | | | | | | | | | | | |
| GENERAL FUND | | | | | | | | | | | | |
| Local Funds | 14,967 | 16,547 | 22,104 | 19,497 | -2,608 | -11.8 | 92.0 | 110.0 | 112.8 | 104.8 | -8.0 | -7.1 |
| Special Purpose Revenue Funds | 0 | 0 | 2,625 | 2,600 | -25 | -1.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | N/A |
| TOTAL FOR GENERAL FUND | 14,967 | 16,547 | 24,729 | 22,097 | -2,633 | -10.6 | 92.0 | 110.0 | 112.8 | 104.8 | -8.0 | -7.1 |
| FEDERAL RESOURCES | | | | | | | | | | | | |
| Federal Grant Fund - FPRS | 2,229 | 2,483 | 3,252 | 2,913 | -340 | -10.4 | 13.1 | 15.2 | 17.2 | 17.2 | 0.0 | 0.0 |
| TOTAL FOR FEDERAL RESOURCES | 2,229 | 2,483 | 3,252 | 2,913 | -340 | -10.4 | 13.1 | 15.2 | 17.2 | 17.2 | 0.0 | 0.0 |
| GROSS FUNDS | 17,196 | 19,030 | 27,982 | 25,009 | -2,972 | -10.6 | 105.1 | 125.2 | 130.0 | 122.0 | -8.0 | -6.2 |

*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 2025 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2025 Proposed Operating Budget, by Account Group

Table AD0-3 contains the proposed FY 2025 budget at the Account Group level compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual expenditures.

Table AD0-3

(dollars in thousands)

| Account Group | Actual FY 2022 | Actual FY 2023 | Approved FY 2024 | Proposed FY 2025 | Change from FY 2024 | Percentage Change* |
|---|-------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------|
| 701100C - Continuing Full Time | 9,238 | 11,065 | 14,052 | 13,702 | -350 | -2.5 |
| 701200C - Continuing Full Time - Others | 370 | 801 | 756 | 337 | -419 | -55.5 |
| 701300C - Additional Gross Pay | 448 | 213 | 30 | 0 | -30 | -100.0 |
| 701400C - Fringe Benefits - Current Personnel | 1,946 | 2,378 | 3,095 | 2,906 | -189 | -6.1 |
| 701500C - Overtime Pay | 0 | 25 | 0 | 0 | 0 | N/A |
| SUBTOTAL PERSONNEL SERVICES (PS) | 12,003 | 14,483 | 17,934 | 16,945 | -988 | -5.5 |
| 711100C - Supplies and Materials | 0 | 30 | 414 | 416 | 2 | 0.4 |
| 712100C - Energy, Communications and Building Rentals | 106 | 10 | 193 | 106 | -87 | -45.1 |
| 713100C - Other Services and Charges | 4,721 | 4,331 | 8,072 | 7,528 | -544 | -6.7 |
| 713200C - Contractual Services - Other | 0 | 165 | 1,037 | 0 | -1,037 | -100.0 |
| 714100C - Government Subsidies and Grants | 360 | 0 | 318 | 0 | -318 | -100.0 |

Table AD0-3

(dollars in thousands)

| Account Group | Actual FY 2022 | Actual FY 2023 | Approved FY 2024 | Proposed FY 2025 | Change | |
|---|-------------------|-------------------|---------------------|---------------------|-----------------|-----------------------|
| | | | | | from FY 2024 | Percentage Change* |
| 715100C - Other Expenses | 0 | 11 | 0 | 0 | 0 | N/A |
| 717100C - Purchases Equipment and Machinery | 6 | 0 | 13 | 13 | 0 | 0.0 |
| SUBTOTAL NONPERSONNEL SERVICES (NPS) | 5,193 | 4,547 | 10,048 | 8,064 | -1,984 | -19.7 |
| GROSS FUNDS | 17,196 | 19,030 | 27,982 | 25,009 | -2,972 | -10.6 |

*Percent change is based on whole dollars.

FY 2025 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table AD0-4 contains the proposed FY 2025 budget by division/program and activity compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 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 2022 | Actual FY 2023 | Approved FY 2024 | Proposed FY 2025 | Change from FY 2024 | Actual FY 2022 | Actual FY 2023 | Approved FY 2024 | Proposed FY 2025 | Change from FY 2024 |
| (AFO000) AGENCY FINANCIAL OPERATIONS | | | | | | | | | | |
| (AFO009) Audit Adjustments | -1 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL (AFO000) AGENCY FINANCIAL OPERATIONS | -1 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (AMP000) AGENCY MANAGEMENT PROGRAM | | | | | | | | | | |
| (AMP005) Contracting and Procurement | 356 | 444 | 563 | 705 | 142 | 1.8 | 3.0 | 3.0 | 4.0 | 1.0 |
| (AMP006) Customer Service | 505 | 477 | 588 | 796 | 208 | 5.4 | 3.9 | 4.0 | 5.0 | 1.0 |
| (AMP009) Fleet Management | 26 | 9 | 16 | 17 | 1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (AMP012) Information Technology Services | 1,693 | 1,462 | 2,273 | 2,078 | -196 | 2.7 | 4.9 | 5.0 | 4.0 | -1.0 |
| (AMP014) Legal Services | 781 | 776 | 1,052 | 1,087 | 34 | 5.4 | 5.9 | 6.0 | 6.0 | 0.0 |
| (AMP019) Property Asset and Logistics Management | 158 | 482 | 439 | 429 | -10 | 0.9 | 1.0 | 1.0 | 1.0 | 0.0 |
| (AMP020) Quality Assurance | 446 | 369 | 561 | 573 | 12 | 3.6 | 3.0 | 4.0 | 4.0 | 0.0 |
| (AMP023) Resource Management | 0 | 134 | 1,370 | 0 | -1,370 | 0.0 | 1.0 | 4.0 | 0.0 | -4.0 |
| (AMP024) Risk Management | 988 | 795 | 1,073 | 971 | -102 | 8.2 | 6.9 | 8.0 | 7.0 | -1.0 |
| (AMP030) Executive Administration | 1,384 | 1,733 | 597 | 1,637 | 1,039 | 4.5 | 7.9 | 5.0 | 7.0 | 2.0 |
| SUBTOTAL (AMP000) AGENCY MANAGEMENT PROGRAM | 6,338 | 6,680 | 8,533 | 8,291 | -242 | 32.6 | 37.4 | 40.0 | 38.0 | -2.0 |

Table AD0-4

(dollars in thousands)

| Division/Program and Activity | Dollars in Thousands | | | | | Full-Time Equivalents | | | | |
|--|----------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------|-------------------|---------------------|---------------------|---------------------------|
| | Actual FY 2022 | Actual FY 2023 | Approved FY 2024 | Proposed FY 2025 | Change from FY 2024 | Actual FY 2022 | Actual FY 2023 | Approved FY 2024 | Proposed FY 2025 | Change from FY 2024 |
| (GO0006) OPERATIONS | | | | | | | | | | |
| (O00601) Auditing | 4,072 | 3,877 | 5,201 | 5,127 | -74 | 21.8 | 22.6 | 23.0 | 23.0 | 0.0 |
| (O00602) Inspections Evaluations | 950 | 1,085 | 1,206 | 1,234 | 27 | 10.0 | 9.8 | 10.0 | 10.0 | 0.0 |
| (O00603) Investigations | 2,338 | 2,828 | 3,229 | 3,101 | -128 | 20.8 | 21.7 | 21.0 | 22.0 | 1.0 |
| (O00604) Medicaid Fraud Control Activities | 2,976 | 3,311 | 4,166 | 3,848 | -318 | 19.9 | 20.9 | 23.0 | 23.0 | 0.0 |
| (O00605) Pandemic Oversight Initiatives | 523 | 646 | 2,411 | 99 | -2,312 | 0.0 | 9.8 | 10.0 | 2.0 | -8.0 |
| (O00606) External Relations Initiatives | 0 | 603 | 610 | 708 | 98 | 0.0 | 3.0 | 3.0 | 4.0 | 1.0 |
| (O00607) Mission Support Initiatives | 0 | 0 | 2,625 | 2,600 | -25 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL (GO0006) OPERATIONS | 10,859 | 12,350 | 19,449 | 16,718 | -2,731 | 72.5 | 87.8 | 90.0 | 84.0 | -6.0 |
| TOTAL PROPOSED OPERATING BUDGET | 17,196 | 19,030 | 27,982 | 25,009 | -2,972 | 105.1 | 125.2 | 130.0 | 122.0 | -8.0 |

(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**. 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 2025 Proposed Operating Budget and FTEs, by Division/Office**. Additional information on this agency’s interagency agreements can be found in **Appendix H**. All schedules can be found in the FY 2025 Operating Appendices, Volume 6 located on the Office of the Chief Financial Officer’s website.

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 7 activities:

- **Auditing** – conduct audits, reviews, and analysis of financial, operational, and programmatic functions;
- **Inspections Evaluations** – inspects and evaluates District agencies under defined performance criteria, evaluates management and programs, and makes recommendations relating to improving overall efficiency and effectiveness;
- **Investigations** – investigates fraud and other misconduct by District government employees and contractors doing business with the District government;
- **Medicaid Fraud Control Activities** – investigates and prosecutes cases of Medicaid provider fraud and patient abuse and neglect in Medicaid-funded facilities;
- **Pandemic Oversight Initiatives** – supports the OIG in promoting the economy, efficiency, and effectiveness of pandemic spending; and prevents and detects fraud, waste, abuse, and mismanagement of the funds that are critically needed to support the District's recovery;
- **External Relations Initiatives** – leads the OIG’s public, media, legislative, and intragovernmental affairs. EAD performs a pivotal role in connecting OIG oversight work with the public, media, and the Executive and Legislative branches of District government. EAD ensures the Mayor, Council, and District government leaders are fully and currently informed about OIG oversight work and the necessity for and status of corrective actions; and

- **Mission Support Initiatives** – provides the District as restitution and recoupment from certain criminal actions as well as resulting from recaptured overpayments identified by the Office of the Inspector General during the course of an audit, inspection.

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 2025 proposed budget.

FY 2024 Approved Budget to FY 2025 Proposed Budget, by Revenue Type

Table AD0-5 itemizes the changes by revenue type between the FY 2024 approved budget and the FY 2025 proposed budget. For a more comprehensive explanation of changes, please see the FY 2025 Proposed Budget Changes section, which follows the table.

Table AD0-5

(dollars in thousands)

| DESCRIPTION | DIVISION/PROGRAM | BUDGET | FTE |
|--|-------------------|---------------|--------------|
| LOCAL FUNDS: FY 2024 Approved Budget and FTE | | 22,104 | 112.8 |
| No Change | | 0 | 0.0 |
| LOCAL FUNDS: FY 2025 Recurring Budget | | 22,104 | 112.8 |
| Increase: To support operational requirements | Multiple Programs | 2 | 0.0 |
| Decrease: To recognize savings from a reduction in FTE(s) | Multiple Programs | -876 | -10.0 |
| Decrease: To support the Contractual Services budget | Multiple Programs | -1,537 | 0.0 |
| Enhance: To support additional FTEs (one-time) | Operations | 99 | 2.0 |
| Reduce: Vacancy Savings | Operations | -295 | 0.0 |
| LOCAL FUNDS: FY 2025 Mayor’s Proposed Budget | | 19,497 | 104.8 |
| SPECIAL PURPOSE REVENUE FUNDS: FY 2024 Approved Budget and FTE | | 2,625 | 0.0 |
| Decrease: To align the budget with projected revenues | Operations | -25 | 0.0 |
| SPECIAL PURPOSE REVENUE FUNDS: FY 2025 Mayor’s Proposed Budget | | 2,600 | 0.0 |
| FEDERAL GRANT FUND - FPRS: FY 2024 Approved Budget and FTE | | 3,252 | 17.2 |
| Increase: To align personnel services and Fringe Benefits with projected costs | Operations | 84 | 0.0 |
| Decrease: To align Fixed Costs with proposed estimates | Operations | -87 | 0.0 |
| Decrease: To realize programmatic cost savings in nonpersonnel services | Operations | -337 | 0.0 |
| FEDERAL GRANT FUND - FPRS: FY 2025 Mayor’s Proposed Budget | | 2,913 | 17.2 |
| GROSS FOR AD0 - OFFICE OF THE INSPECTOR GENERAL | | 25,009 | 122.0 |

(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 interagency projects funded within this agency, please see Appendix J, FY 2025 Interagency Budgets, in the Executive Summary budget volume.

FY 2025 Proposed Operating Budget Changes

Table AD0-6 contains the proposed FY 2025 budget by fund compared to the FY 2024 approved budget.

Table AD0-6

| Appropriated Fund | FY 2024 Approved | FY 2025 Proposed | % Change from FY 2024 |
|-------------------------------|---------------------|---------------------|-----------------------------|
| Local Funds | \$22,104,258 | \$19,496,529 | -11.8 |
| Special Purpose Revenue Funds | \$2,625,000 | \$2,600,000 | -1.0 |
| Federal Grant Fund - Fprs | \$3,252,267 | \$2,912,560 | -10.4 |
| GROSS FUNDS | \$27,981,525 | \$25,009,089 | -10.6 |

Mayor's Proposed Budget

Increase: OIG's Local funds budget includes an increase of \$1,894 across multiple programs to align the nonpersonnel services budget with projected costs, primarily for supplies.

In Federal Grant funds, the proposed budget includes an increase of \$84,178 in the Operations program to reflect adjustments for salary, step increases, and Fringe Benefits costs.

Decrease: OIG's Local funds budget proposal includes a decrease of \$876,404 and 10.0 Full-Time Equivalents (FTEs) across multiple programs in personnel service adjustments. Additionally, a proposed Local funds reduction of \$1,536,971 reflects cost savings in Contractual Services across multiple programs.

In Special Purpose Revenue funds, OIG's proposed budget includes a decrease of \$25,000 in the Operations program to align with projected revenue from the Mission Support fund.

The proposed Federal Grant funds budget submission includes a decrease of \$87,045 in the Operations program to reflect cost savings in the Fixed Cost estimate for Rent. Additionally, OIG's Federal Grant funds proposed budget includes a decrease of \$336,840 in the Operations program, primarily to reflect the elimination of the agency's indirect costs.

Enhance: The Local funds budget proposal for OIG reflects a proposed one-time increase of \$99,101 and 2.0 FTEs in the Operations program to support Pandemic Oversight activities.

Reduce: OIG's Local budget proposal includes a decrease of \$295,348 in the Operations program to account for vacancy savings.

FY 2025 Proposed Full-Time Equivalents (FTEs)

Table AD0-7 contains the summary of FY 2025 Proposed Budgeted Full-Time Equivalents (FTEs).

Table AD0-7

| | |
|---|--------------|
| Total FY 2025 Proposed Budgeted FTEs | 122.0 |
| Total FTEs employed by this agency | 122.0 |

Note: Table AD0-7 displays the impact of the buyer agencies budgets funding the seller agencies FTEs in the FY 2025 budget, compared to how FTEs were budgeted in FY 2024.

-It starts with the FY 2025 budgeted FTE figure, 122.0 FTEs.

-It subtracts 0.0 FTEs budgeted in AD0 in FY 2025 who are employed by another agency.

-It adds 0.0 FTEs budgeted in other agencies in FY 2025 who are employed by AD0.

-It ends with 122.0 FTEs, the number of FTEs employed by AD0, which is the FTE figure comparable to the FY 2024 budget.