
Office of the District of Columbia Auditor

www.dcauditor.org

Telephone: 202-727-3600

Description	FY 2013 Actual	FY 2014 Approved	FY 2015 Proposed	% Change from FY 2014
Operating Budget	\$4,443,186	\$4,275,981	\$4,565,984	6.8
FTEs	28.5	34.0	31.0	-8.8

The mission of the Office of the District of Columbia Auditor (ODCA) is to support the Council of the District of Columbia by conducting audits that improve 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, certifying revenue estimates, providing financial oversight and management of the District's Advisory Neighborhood Commissions, and reviewing compliance with Certified Business Enterprise requirements. All of these services are provided within the following two activities: (1) Performance Compliance and Financial Audits; and (2) Advisory Neighborhood Commissions Financial Oversight and Management.

The agency's FY 2015 proposed budget is presented in the following tables:

FY 2015 Proposed Gross Funds Operating Budget, by Revenue Type

Table AC0-1 contains the proposed FY 2015 agency budget compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

Table AC0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
General Fund						
Local Funds	3,361	4,118	4,276	4,566	290	6.8
Total for General Fund	3,361	4,118	4,276	4,566	290	6.8
Intra-District Funds						
Intra-District Funds	0	325	0	0	0	N/A
Total for Intra-District Funds	0	325	0	0	0	N/A
Gross Funds	3,361	4,443	4,276	4,566	290	6.8

*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 2015 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2015 Proposed Full-Time Equivalents, by Revenue Type

Table AC0-2 contains the proposed FY 2015 FTE level compared to the FY 2014 approved FTE level by revenue type. It also provides FY 2012 and FY 2013 actual data.

Table AC0-2

Appropriated Fund	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change
General Fund						
Local Funds	28.5	28.5	34.0	31.0	-3.0	-8.8
Total for General Fund	28.5	28.5	34.0	31.0	-3.0	-8.8
Total Proposed FTEs	28.5	28.5	34.0	31.0	-3.0	-8.8

FY 2015 Proposed Operating Budget, by Comptroller Source Group

Table AC0-3 contains the proposed FY 2015 budget at the Comptroller Source Group (object class) level compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

Table AC0-3
(dollars in thousands)

Comptroller Source Group	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
11 - Regular Pay - Continuing Full Time	2,283	2,147	2,644	2,861	217	8.2
12 - Regular Pay - Other	0	99	75	0	-75	-100.0
13 - Additional Gross Pay	35	87	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	438	405	637	710	72	11.3
15 - Overtime Pay	0	0	0	0	0	N/A
Subtotal Personal Services (PS)	2,756	2,738	3,357	3,571	214	6.4
20 - Supplies and Materials	15	12	12	12	0	0.0
31 - Telephone, Telegraph, Telegram, Etc.	21	16	18	15	-2	-13.0
32 - Rentals - Land and Structures	447	495	502	518	16	3.2
35 - Occupancy Fixed Costs	0	0	0	17	17	N/A
40 - Other Services and Charges	53	239	35	80	45	127.4
41 - Contractual Services - Other	23	703	337	337	0	0.0
70 - Equipment and Equipment Rental	46	241	15	15	0	0.0
Subtotal Nonpersonal Services (NPS)	604	1,705	919	995	76	8.2
Gross Funds	3,361	4,443	4,276	4,566	290	6.8

*Percent change is based on whole dollars.

Program Description

The Office of the District of Columbia Auditor operates through the following 2 programs:

Audit, Financial Oversight and Investigations – provides assistance to the Council of the District of Columbia in performing its oversight responsibilities; annually audits the accounts, operations, and programs of the District of Columbia government, pursuant to Section 455 of Public Law 93-198; and certifies revenue estimates in support of municipal bond issuances, pursuant to Section 603 of Public Law 93-198. Through this program, the agency is required by the Advisory Neighborhood Commissions Act of 1975, as amended, to provide financial oversight and management to the District government's 37 Advisory Neighborhood Commissions (ANCs) and to manage and administer the ANC Security Fund. The Office of the District of Columbia Auditor is also required (by various laws) to conduct 17 additional audits.

This program contains the following 2 activities:

- **Performance Compliance and Financial Audit** – conducts audits of the accounts, operations, and programs of the District of Columbia on a rotating basis and certifies revenue estimates in support of municipal bond issuances; and
- **Advisory Neighborhood Commissions Audit and Financial Oversight** – provides financial oversight and conducts audits of the financial activities of the District government's 37 ANCs.

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 2015 proposed budget.

FY 2015 Proposed Operating Budget and FTEs, by Program and Activity

Table AC0-4 contains the proposed FY 2015 budget by program and activity compared to the FY 2014 approved budget. It also provides the FY 2013 actual data.

Table AC0-4

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014
(1000) Agency Management								
(1040) Information Technology	253	247	278	31	1.7	2.0	2.0	0.0
(1050) Financial Management	511	519	550	31	0.0	0.0	0.0	0.0
Subtotal (1000) Agency Management	764	766	828	62	1.7	2.0	2.0	0.0
(2000) Audit, Financial Oversight and Investigations								
(2010) Performance Compliance and Financial Audit	3,621	3,352	3,671	319	25.2	30.0	28.0	-2.0
(2020) ANC Audit and Financial Oversight	58	158	67	-91	1.7	2.0	1.0	-1.0
Subtotal (2000) Audit, Financial Oversight and Investigations	3,679	3,510	3,738	228	26.8	32.0	29.0	-3.0
Total Proposed Operating Budget	4,443	4,276	4,566	290	28.5	34.0	31.0	-3.0

(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** in the **FY 2015 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2015 Proposed Budget Changes

The Office of the District of Columbia Auditor's (ODCA) proposed FY 2015 gross budget is \$4,565,984, which represents a 6.8 percent increase over its FY 2014 approved gross budget of \$4,275,981. The budget is comprised entirely of Local funds.

Current Services Funding Level

The Current Services Funding Level (CSFL) is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2014 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The FY 2015 CSFL adjustments to the FY 2014 Local funds budget are described in table 5 of this agency's budget chapter. Please see the CSFL Development section within Volume 1: Executive Summary for more information regarding the methodology used and components that comprise the CSFL.

ODCA's FY 2015 CSFL budget is \$4,565,984, which represents a \$290,003, or 6.8 percent, increase over the FY 2014 approved Local funds budget of \$4,275,981.

CSFL Assumptions

The FY 2015 CSFL calculated for ODCA included adjustment entries that are not described in detail on table 5. These adjustments were made for increases of \$247,479 in personal services to account for Fringe Benefit costs based on trend and comparative analyses and the impact of cost-of-living adjustments implemented in FY 2013, and \$9,599 in nonpersonal services based on the Consumer Price Index factor of 2.4 percent.

ODCA's CSFL funding for the Fixed Cost Inflation Factor, which is not listed in detail on table 5, reflects an adjustment for an increase of \$32,925 to account for an increase in the Occupancy Fixed Costs budget based on the estimates provided by the Department of General Services (DGS).

Agency Budget Submission

Increase: In nonpersonal services, Other Services and Charges in the Audit, Financial Oversight, and Investigations program was increased by \$33,003 to support the audit services provided to the District of Columbia Public Schools (DCPS).

Decrease: The personal services budget was decreased by \$33,003 due to several personal services adjustments. This decrease includes adjustments of \$25,644 in personal services costs and a net decrease of \$7,359 in Fringe Benefits, which is associated with the removal of 3.0 FTEs.

Mayor's Proposed Budget

No Change: ODCA's budget proposal reflects no change from the agency budget submission to the Mayor's proposed budget.

FY 2014 Approved Budget to FY 2015 Proposed Budget, by Revenue Type

Table AC0-5 itemizes the changes by revenue type between the FY 2014 approved budget and the FY 2015 proposed budget.

Table AC0-5
(dollars in thousands)

DESCRIPTION	PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2014 Approved Budget and FTE		4,276	34.0
Other CSFL Adjustments	Multiple Programs	290	0.0
LOCAL FUNDS: FY 2015 Current Services Funding Level Budget (CSFL)		4,566	34.0
Increase: To align resources with operational goals	Multiple Programs	33	0.0
Decrease: To adjust personal services	Multiple Programs	-33	-3.0
LOCAL FUNDS: FY 2015 Agency Budget Submission		4,566	31.0
No Change		0	0.0
LOCAL FUNDS: FY 2015 Mayor's Proposed Budget		4,566	31.0
Gross for AC0 - Office of the District of Columbia Auditor		4,566	31.0

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

Agency Performance Plans

The agency's performance plan has the following objectives for FY 2015:

Objective 1: Conduct thorough audits of the accounts and operation of the District government.

Objective 2: Provide thorough financial oversight and audits of the financial activities of the District's Advisory Neighborhood Commissions.

KEY PERFORMANCE INDICATORS

Measure	FY 2012 Actual	FY 2013 Actual	FY 2013 Target	FY 2014 Projection	FY 2015 Projection	FY 2016 Projection
Percent of audit recommendations agreed to by audited entities	Not Available	Not Available	Not Available	Not Available	80	82
Percent of ANC allotments recommended for release within 90 days of reporting deadline	Not Available	Not Available	Not Available	Not Available	100	100