
Office of the District of Columbia Auditor

www.dcauditor.org

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Description	FY 2009 Actual	FY 2010 Approved	FY 2011 Proposed	% Change from FY 2010
Operating Budget	\$3,506,480	\$4,443,710	\$4,658,821	4.8
FTEs	23.2	34.0	35.0	2.9

The mission of the Office of the District of Columbia Auditor (ODCA), which was established by P.L. 93-198, Section 455, is to annually conduct thorough audits of the accounts and operations of the District of Columbia Government with the goal of promoting economy, efficiency, effectiveness, and accountability.

Summary of Services

ODCA examines the use of public funds, evaluates District government programs and activities, and provides analyses and recommendations to assist the Council in making effective oversight, programmatic, and budgetary decisions. ODCA works to improve the economy, efficiency, and effectiveness of the District government through financial audits, pro-

gram reviews and evaluations, special inquiries, and other services. ODCA's activities are designed to ensure the District government's accountability to the taxpayers of the District of Columbia.

The agency's FY 2011 proposed budget is presented in the following tables:

FY 2011 Proposed Gross Funds Operating Budget, by Revenue Type

Table AC0-1 contains the proposed FY 2011 agency budget compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table AC0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change*
General Fund						
Local Funds	2,419	3,506	4,119	4,084	-35	-0.8
Total for General Fund	2,419	3,506	4,119	4,084	-35	-0.8
Intra-District Funds						
Intra-District Funds	0	0	325	575	250	76.9
Total for Intra-District Funds	0	0	325	575	250	76.9
Gross Funds	2,419	3,506	4,444	4,659	215	4.8

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

FY 2011 Proposed Full-Time Equivalents, by Revenue Type

Table AC0-2 contains the proposed FY 2011 FTE level compared to the FY 2010 approved FTE level by revenue type. It also provides FY 2008 and FY 2009 actual data.

Table AC0-2

Appropriated Fund	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change
General Fund						
Local Funds	16.0	23.2	34.0	35.0	1.0	2.9
Total for General Fund	16.0	23.2	34.0	35.0	1.0	2.9
Total Proposed FTEs	16.0	23.2	34.0	35.0	1.0	2.9

FY 2011 Proposed Operating Budget, by Comptroller Source Group

Table AC0-3 contains the proposed FY 2011 budget at the Comptroller Source Group (object class) level compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table AC0-3
(dollars in thousands)

Comptroller Source Group	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change*
11 - Regular Pay - Cont Full Time	1,376	2,036	2,829	2,829	0	0.0
12 - Regular Pay - Other	149	169	168	168	0	0.0
13 - Additional Gross Pay	4	1	0	0	0	N/A
14 - Fringe Benefits - Curr Personnel	243	344	490	536	46	9.5
Subtotal Personal Services (PS)	1,773	2,550	3,487	3,533	46	1.3
20 - Supplies and Materials	16	15	22	17	-5	-24.3
31 - Telephone, Telegraph, Telegram, Etc.	9	9	11	13	2	15.2
32 - Rentals - Land and Structures	351	371	374	307	-67	-17.9
34 - Security Services	5	5	0	32	32	N/A
35 - Occupancy Fixed Costs	0	0	2	0	-2	-100.0
40 - Other Services and Charges	72	199	71	61	-10	-14.1
41 - Contractual Services - Other	48	169	428	663	235	54.9
70 - Equipment and Equipment Rental	145	188	47	32	-15	-31.3
Subtotal Nonpersonal Services (NPS)	646	956	957	1,125	169	17.7
Gross Funds	2,419	3,506	4,444	4,659	215	4.8

*Percent Change is based on whole dollars.

Program Description

The Office of 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 Audits** – 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 Financial Oversight and Management** - provides financial oversight and conducts audits of the financial activities of the District government's 37 Advisory Neighborhood Commissions (ANCs). The Auditor's office also carries out financial manage-

ment and administrative tasks related to the ANC Security Fund, as required by the Advisory Neighborhood Commissions Act of 1975, as amended.

Program Structure Change

The Office of District of Columbia Auditor had no program structure changes in the FY 2011 Proposed Budget.

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.

FY 2011 Proposed Operating Budget and FTEs, by Program and Activity

Table AC0-4 contains the proposed FY 2011 budget by program and activity compared to the FY 2010 approved budget. It also provides FY 2009 actual data.

Table AC0-4

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010
(1000) Agency Management Program								
(1040) Information Technology	197	207	231	24	1.8	2.0	2.0	0.0
(1050) Financial Management	385	388	352	-36	0.0	0.0	0.0	0.0
Subtotal (1000) Agency Management Program	583	595	583	-12	1.8	2.0	2.0	0.0
(2000) Audit, Financial Oversight and Investigations								
(2010) Performance Compliance and Financial Audit	2,765	3,690	3,913	224	19.5	30.0	31.0	1.0
(2020) ANC Audit and Financial Oversight	159	159	163	3	1.9	2.0	2.0	0.0
Subtotal (2000) Audit, Financial Oversight and Investigations	2,924	3,849	4,076	227	21.4	32.0	33.0	1.0
Total Proposed Operating Budget	3,506	4,444	4,659	215	23.2	34.0	35.0	1.0

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

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary By Activity** in the **FY 2011 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2011 Proposed Budget Changes

Intra-Agency Adjustments: The Office of the District of Columbia Auditor (ODCA) will increase its Local funds budget by \$1,720 to adjust for new telecom estimates provided by the Office of the Chief Technology Officer.

Cost Savings: In FY 2011, ODCA will save \$37,591 in fixed costs based on revised estimates from the Department of Real Estate Services, \$53,647 in Local funding by reducing personal services and \$45,245 by reducing a variety of nonpersonal services, including reductions in Equipment and Equipment Rental, general office Supplies, Other Services and Charges, and Contractual Services.

Policy Initiative: ODCA increased the intra-District budget related to the audit of DCPS reform by \$250,000 and increased Local funds by \$99,875 to monitor and assess FEMS overtime.

FY 2010 Approved Budget to FY 2011 Proposed Budget, by Revenue Type

Table AC0-5 itemizes the changes by revenue type between the FY 2010 approved budget and the FY 2011 proposed budget.

Table AC0-5
(dollars in thousands)

	Program	BUDGET	FTE
LOCAL FUNDS: FY 2010 Approved Budget and FTE		4,119	34.0
Correct: Fixed costs adjustments	Agency Management Program	-38	0.0
Transfer In: Transferred to the DC Auditor to fund, to monitor and assess FEMS overtime	Audit, Financial Oversight and Investigations	100	1.0
Cost Decrease: Decrease in Contractual Services	Multiple Programs	-15	0.0
Cost Decrease: Decrease in Equipment and Equipment Rental	Multiple Programs	-15	0.0
Cost Decrease: Decrease in Other Services and Charges	Multiple Programs	-10	0.0
Cost Decrease: Decrease in Supplies	Multiple Programs	-5	0.0
Cost Decrease: Reduction in continuing full-time salaries offset by an increase in fringe benefits	Multiple Programs	-54	0.0
Cost Increase: Telecom estimate from OCTO	Multiple Programs	2	0.0
LOCAL FUNDS: FY 2011 Proposed Budget and FTE		4,084	35.0
INTRA-DISTRICT FUNDS: FY 2010 Approved Budget and FTE		325	0.0
Cost Increase: Increase in intra-District with D.C. Public Schools	Audit, Financial Oversight and Investigations	250	0.0
INTRA-DISTRICT FUNDS: FY 2011 Proposed Budget and FTE		575	0.0
Gross Funds for AC0 - Office of the District of Columbia Auditor		4,659	35.0

Agency Performance Plans

The agency's performance plan has the following objectives for FY 2011:

Objective 2: Improve and enhance Office of the District of Columbia Auditor operations.

Objective 1: Increase the performance audit program.

Agency Performance Measures

Table AC0-6

Measure	FY 2008 Actual	FY 2009 Target	FY 2009 Actual	FY 2010 Projection	FY 2011 Projection	FY 2012 Projection
Dollar value of potential savings or increased revenues, and questioned or unsupported costs identified from audits. ¹	13.1 Million	11 Million	19.9 Million	12 Million	13 Million	14 Million
Percent of financial, performance, mandatory and compliance audits completed within required timeframe.	N/A	70%	100%	100%	100%	100%
Number of financial, performance, and recommendation compliance audit reports issued.	26	25	27	27	30	32
Number of Advisory Neighborhood Commissions that receive financial oversight and ministerial duties from the Office of the DC Auditor each quarter.	37	37	37	37	37	37

¹ Dollar value of potential savings or increased revenues, and questioned or unsupported costs identified from audits are quantified in published audit reports.