

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	Approved	from FY 2024
OPERATING BUDGET	\$17,195,656	\$19,030,198	\$27,981,525	\$24,009,089	-14.2
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 approved budget is presented in the following tables:

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

Table AD0-2 contains the approved 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	Approved FY 2025	Change from FY 2024	% Change*	Actual FY 2022	Actual FY 2023	Approved FY 2024	Approved 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	1,600	-1,025	-39.0	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	14,967	16,547	24,729	21,097	-3,633	-14.7	92.0	110.0	112.8	104.8	-8.0	-7.1
FEDERAL RESOURCES												
Federal Grant Funds	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	24,009	-3,972	-14.2	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 Approved Operating Budget, by Account Group

Table AD0-3 contains the approved 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	Actual	Approved	Approved	Change	
	FY 2022	FY 2023	FY 2024	FY 2025	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

Table AD0-3

(dollars in thousands)

Account Group	Actual FY 2022	Actual FY 2023	Approved FY 2024	Approved FY 2025	Change	
					from FY 2024	Percentage Change*
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	6,528	-1,544	-19.1
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
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	7,064	-2,984	-29.7
GROSS FUNDS	17,196	19,030	27,982	24,009	-3,972	-14.2

*Percent change is based on whole dollars.

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

Table AD0-4 contains the approved 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	Approved FY 2025	Change from FY 2024	Actual FY 2022	Actual FY 2023	Approved FY 2024	Approved 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	Approved FY 2025	Change from FY 2024	Actual FY 2022	Actual FY 2023	Approved FY 2024	Approved 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	1,600	-1,025	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (GO0006) OPERATIONS	10,859	12,350	19,449	15,718	-3,731	72.5	87.8	90.0	84.0	-6.0
TOTAL APPROVED OPERATING BUDGET	17,196	19,030	27,982	24,009	-3,972	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 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 2025 Approved Operating Budget and FTEs, by Division/Office**. The schedules can be found in the **FY 2025 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 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 approved budget.

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

Table AD0-5 itemizes the changes by revenue type between the FY 2024 approved budget and the FY 2025 approved budget. For a more comprehensive explanation of changes, please see the FY 2025 Approved 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
No Change		0	0.0
LOCAL FUNDS: FY 2025 District’s Approved 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
Reduce: To reflect cost savings for Mission Support Initiatives	Operations	-1,000	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2025 District’s Approved Budget		1,600	0.0
FEDERAL GRANT FUNDS: 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 FUNDS: FY 2025 Mayor’s Proposed Budget		2,913	17.2
No Change		0	0.0
FEDERAL GRANT FUNDS: FY 2025 District’s Approved Budget		2,913	17.2
GROSS FOR AD0 - OFFICE OF THE INSPECTOR GENERAL		24,009	122.0

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

Note: For more detailed information regarding the approved funding for interagency projects funded within this agency, please see **Appendix H, FY 2025 Interagency Budgets, of the Executive Summary, Volume 1** located on the OCFO’s website.

FY 2025 Approved Operating Budget Changes

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

Table AD0-6

Appropriated Fund	FY 2024 Approved	FY 2025 Approved	% Change from FY 2024
Local Funds	\$22,104,258	\$19,496,529	-11.8
Special Purpose Revenue Funds	\$2,625,000	\$1,600,000	-39.0
Federal Grant Funds	\$3,252,267	\$2,912,560	-10.4
GROSS FUNDS	\$27,981,525	\$24,009,089	-14.2

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.

District's Approved Budget

Reduce: OIG's approved Special Purpose Revenue funds budget includes a decrease of \$1,000,000 in the Operations program to reflect cost savings in professional services and information technology hardware costs related to mission support initiatives.