
Office of the Inspector General

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Table AD0-1

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
OPERATING BUDGET	\$15,431,345	\$15,744,748	\$22,684,084	\$25,584,465	12.8
FTEs	103.2	103.4	118.0	129.0	9.3
CAPITAL BUDGET	\$371,339	\$0	\$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 2023 approved budget is presented in the following tables:

FY 2023 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AD0-2 contains the approved FY 2023 budget by revenue type compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual data.

Table AD0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change*	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change
GENERAL FUND												
Local Funds	12,779	13,336	19,673	21,467	1,794	9.1	86.5	86.1	101.5	111.8	10.2	10.1
Special Purpose Revenue Funds	0	0	0	1,000	1,000	N/A	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	12,779	13,336	19,673	22,467	2,794	14.2	86.5	86.1	101.5	111.8	10.2	10.1
FEDERAL RESOURCES												
Federal Grant Funds	2,652	2,409	3,011	3,118	106	3.5	16.7	17.2	16.5	17.2	0.8	4.5
TOTAL FOR FEDERAL RESOURCES	2,652	2,409	3,011	3,118	106	3.5	16.7	17.2	16.5	17.2	0.8	4.5
GROSS FUNDS	15,431	15,745	22,684	25,584	2,900	12.8	103.2	103.4	118.0	129.0	11.0	9.3

*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 2023 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2023 Approved Operating Budget, by Comptroller Source Group

Table AD0-3 contains the approved FY 2023 budget at the Comptroller Source Group (object class) level compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual expenditures.

Table AD0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Percentage Change*
11 - Regular Pay - Continuing Full Time	9,166	9,474	11,490	12,688	1,198	10.4
12 - Regular Pay - Other	219	276	973	885	-88	-9.1
13 - Additional Gross Pay	63	62	0	60	60	N/A
14 - Fringe Benefits - Current Personnel	1,867	1,971	2,691	2,915	225	8.3
15 - Overtime Pay	0	0	0	0	0	N/A
SUBTOTAL PERSONAL SERVICES (PS)	11,315	11,782	15,153	16,547	1,394	9.2
20 - Supplies and Materials	93	77	163	146	-16	-10.1
31 - Telecommunications	3	0	0	0	0	N/A
32 - Rentals - Land and Structures	144	140	187	193	6	3.2
40 - Other Services and Charges	3,383	3,380	6,831	7,506	675	9.9
41 - Contractual Services - Other	0	0	0	860	860	N/A

Table AD0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Percentage Change*
50 - Subsidies and Transfers	493	365	318	318	0	0.0
70 - Equipment and Equipment Rental	0	0	32	13	-19	-58.5
SUBTOTAL NONPERSONAL SERVICES (NPS)	4,116	3,962	7,531	9,037	1,506	20.0
GROSS FUNDS	15,431	15,745	22,684	25,584	2,900	12.8

*Percent change is based on whole dollars.

FY 2023 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AD0-4 contains the approved FY 2023 budget by division/program and activity compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 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 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022
(1000) AGENCY MANAGEMENT										
(1010) Personnel	131	-8	12	0	-12	1.8	0.0	0.0	0.0	0.0
(1020) Contracting and Procurement	248	273	406	506	100	1.8	1.8	2.0	3.0	1.0
(1030) Property Management	118	141	183	410	227	0.9	0.9	1.0	1.0	0.0
(1040) Information Technology	496	995	1,774	3,117	1,343	2.7	2.7	3.0	5.0	2.0
(1050) Financial Management	87	102	0	158	158	0.0	0.0	0.0	1.0	1.0
(1060) Legal	837	847	970	969	-1	4.6	4.5	6.0	6.0	0.0
(1070) Fleet Management	37	42	64	14	-50	0.0	0.0	0.0	0.0	0.0
(1085) Customer Service	745	434	704	743	40	4.6	6.4	6.0	4.0	-2.0
SUBTOTAL (1000) AGENCY MANAGEMENT	2,700	2,827	4,113	5,917	1,805	16.4	16.4	18.0	20.0	2.0
(2000) OPERATIONS										
(2010) Audit	4,305	4,289	4,728	4,546	-182	20.1	20.0	24.0	23.0	-1.0
(2030) Inspections and Evaluations	920	1,055	1,229	1,174	-55	9.1	9.1	11.0	10.0	-1.0
SUBTOTAL (2000) OPERATIONS	5,224	5,344	5,957	5,720	-237	29.2	29.1	35.0	33.0	-2.0
(3000) EXECUTIVE										
(3001) Executive	1,033	1,104	3,301	1,844	-1,457	4.6	4.6	5.0	3.0	-2.0
(3010) Investigations	1,850	2,328	2,949	2,865	-85	19.2	19.1	23.0	22.0	-1.0
(3020) MFCU 25% Match	836	757	967	928	-38	5.2	5.2	7.2	5.8	-1.5
(3030) Medicaid Fraud Control Unit	2,654	2,411	3,034	3,118	83	16.7	17.2	16.8	17.2	0.5
(3040) Office of the Executive Secretariat	0	0	0	517	517	0.0	0.0	0.0	5.0	5.0
(3050) External Affairs Division	0	0	0	595	595	0.0	0.0	0.0	3.0	3.0
(3060) Mission Support	0	0	0	1,000	1,000	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (3000) EXECUTIVE	6,374	6,599	10,252	10,867	616	45.7	46.1	52.0	56.0	4.0

Table AD0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022
(4000) RISK ASSESSMENT AND FUTURE PLANNING										
(4011) Risk Assessment and Future Planning	809	713	1,775	850	-924	7.3	7.3	9.0	7.0	-2.0
(4110) Audits	0	0	44	0	-44	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (4000) RISK ASSESSMENT AND FUTURE PLANNING	809	713	1,819	850	-969	7.3	7.3	9.0	7.0	-2.0
(5000) QUALITY MANAGEMENT										
(5001) Quality Management	326	263	544	343	-200	4.6	4.5	4.0	3.0	-1.0
SUBTOTAL (5000) QUALITY MANAGEMENT	326	263	544	343	-200	4.6	4.5	4.0	3.0	-1.0
(6000) PANDEMIC OVERSIGHT PROGRAM										
(6010) Pandemic Oversight Program	0	0	0	1,886	1,886	0.0	0.0	0.0	10.0	10.0
SUBTOTAL (6000) PANDEMIC OVERSIGHT PROGRAM	0	0	0	1,886	1,886	0.0	0.0	0.0	10.0	10.0
(9961) YEAR END AUDIT ADJ										
No Activity Assigned	-2	-2	0	0	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (9961) YEAR END AUDIT ADJ	-2	-2	0	0	0	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	15,431	15,745	22,684	25,584	2,900	103.2	103.4	118.0	129.0	11.0

(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** in the **FY 2023 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 6 programs:

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

This program contains the following 2 activities:

- **Audit** – conduct 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.

This program contains the following 7 activities:

- **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;
- **Medicaid Fraud Control Unit** – investigates and prosecutes cases of Medicaid provider fraud and patient abuse and neglect in Medicaid-funded facilities;
- **Office of the Executive Secretariat** – manages the OIG’s development and review of regulations, policies, correspondence, and reports; and provides the Agency with an effective, efficient, and innovative process for document and records management. The Executive Secretariat is tasked with advancing the exchange of knowledge and communication through transformative information technology solutions;
- **External Affairs Division** – 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** – 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.

Risk Assessment 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.

Pandemic Oversight Program – 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.

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 2023 approved budget.

FY 2022 Approved Budget to FY 2023 Approved Budget, by Revenue Type

Table AD0-5 itemizes the changes by revenue type between the FY 2022 approved budget and the FY 2023 approved budget. For a more comprehensive explanation of changes, please see the FY 2023 Approved Budget Changes section, which follows the table.

Table AD0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2022 Approved Budget and FTE		19,673	101.5
Removal of One-Time Costs	Multiple Programs	-200	0.0
Removal of Non-Recurring ARPA Funding	Multiple Programs	-3,401	-10.0
LOCAL FUNDS: FY 2023 Recurring Budget		16,072	91.5
Increase: To support additional FTE(s)	Multiple Programs	368	2.2
Decrease: To realize savings in nonpersonal services	Multiple Programs	-208	0.0
Enhance: To support nonpersonal service costs	Multiple Programs	2,604	0.0
Enhance: ARPA - Federal Funds for Local Revenue Replacement to support District Recovery Plan initiatives	District Recovery Plan	1,886	10.0
Enhance: To support additional FTE(s)	Agency Management	1,135	8.0
LOCAL FUNDS: FY 2023 Mayor's Proposed Budget		21,858	111.8
Enhance: ARPA – Federal Funds for Local Revenue Replacement funding to support the Pandemic Oversight program initiative	Pandemic Oversight Program	1,886	10.0
Reduce: To recognize savings in personal services	Multiple Programs	-169	0.0
Reduce: To align resources with operational spending goals	Multiple Programs	-221	0.0
Reduce: To reallocate ARPA funding	District Recovery Plan	-1,886	-10.0
LOCAL FUNDS: FY 2023 District's Approved Budget		21,467	111.8
FEDERAL GRANT FUNDS: FY 2022 Approved Budget and FTE		3,011	16.5
Increase: To align resources with operational spending goals	Executive	51	0.0
Increase: To support additional FTE(s)	Executive	50	0.8
Increase: To align Fixed Costs with proposed estimates	Executive	6	0.0
FEDERAL GRANT FUNDS: FY 2023 Mayor's Proposed Budget		3,118	17.2
No Change		0	0.0
FEDERAL GRANT FUNDS: FY 2023 District's Approved Budget		3,118	17.2
SPECIAL PURPOSE REVENUE FUNDS: FY 2022 Approved Budget and FTE		0	0.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2023 Mayor's Proposed Budget		0	0.0
Enhance: To support operational requirements	Executive	1,000	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2023 District's Approved Budget		1,000	0.0
GROSS FOR AD0 - OFFICE OF THE INSPECTOR GENERAL		25,584	129.0

(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 J, FY 2023 Interagency Budgets, in the Executive Summary budget volume.

FY 2023 Approved Operating Budget Changes

Table AD0-6 contains the approved FY 2023 budget by fund compared to the FY 2022 approved budget.

Table AD0-6

Appropriated Fund	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
Local Funds	\$19,672,797	\$21,466,906	9.1
Federal Grant Funds	\$3,011,287	\$3,117,559	3.5
Special Purpose Revenue Funds	\$0	\$1,000,000	N/A
GROSS FUNDS	\$22,684,084	\$25,584,465	12.8

Recurring Budget

The FY 2023 budget for OIG includes a reduction of \$200,000 to account for the removal of one-time funding appropriated in FY 2022 for risk assessment initiatives.

The FY 2023 budget for OIG also includes a reduction of \$3,400,533 and 10.0 Full Time Equivalents (FTEs) to account for the removal of ARPA - Federal Local Revenue Replacement funding appropriated in FY 2022 to perform oversight of federal pandemic appropriations to the District.

Mayor's Proposed Budget

Increase: OIG's Local funds budget proposal includes an increase of \$368,326 and 2.2 FTEs across multiple programs to align the salary and Fringe Benefit budgets with projected costs.

In Federal Grant funds, OIG's proposed budget includes an increase of \$50,510 to support professional services in the Executive program. The agency also proposes an additional \$49,684 and 0.8 FTE in the Executive program to support salary and Fringe Benefit costs. Lastly, OIG's proposed budget includes an increase of \$6,078 to reflect the projected fixed cost assessment for Rent.

Decrease: OIG's Local funds budget proposal includes a reduction of \$208,419 across multiple programs to reflect savings primarily in nonpersonal services.

Enhance: OIG's proposed Local funds budget is increased by \$2,604,295 to align the nonpersonal services budget across multiple programs.

In Local funds, OIG's proposed budget includes an increase of ARPA – Federal Funds for Local Revenue Replacement funding in the amount of \$1,885,845 and 10.0 FTEs to support the Pandemic Oversight Program initiative. This increase in spending is supported by Coronavirus Relief funds from the American Rescue Plan Act. The Local funds proposal also includes an increase of \$1,135,443 and 8.0 FTEs across multiple programs to support projected staffing needs.

District's Approved Budget

Enhance: The approved Local funds budget for OIG reflects a reallocation of \$1,885,845 and 10.0 FTEs in ARPA – Federal Funds for Local Revenue Replacement funding from the District Recovery Plan program to the Pandemic Oversight program. This increase in spending is supported by Coronavirus Relief funds from the American Rescue Plan Act.

In Special Purpose Revenue funds, the approved budget is increased by \$1,000,000 in nonpersonal services in the Executive program to reflect spending from the Mission Support Fund.

Reduce: OIG's approved Local funds budget is decreased by \$169,462 in personal services across multiple programs to align the budget with historical spending. The Local funds budget also reflects a net reduction of \$221,386 in multiple programs to align resources with operational spending in nonpersonal services.

The approved Local funds budget reflects a reduction of \$1,885,845 and 10.0 FTEs to reflect the reallocation of ARPA – Federal Funds for Local Revenue Replacement funding from the District Recovery Plan program to the Pandemic Oversight program.