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# Office of the Inspector General

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**Table AD0-1**

<b>Description</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Approved</b>	<b>FY 2024 Approved</b>	<b>% Change from FY 2023</b>
OPERATING BUDGET	\$15,744,748	\$17,195,656	\$25,584,465	\$27,981,525	9.4
FTEs	103.4	105.1	129.0	130.0	0.8
CAPITAL BUDGET	\$0	\$1,313,938	\$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 2024 approved budget is presented in the following tables:

## FY 2024 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AD0-2 contains the approved FY 2024 budget by revenue type compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual data.

**Table AD0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change*	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change
<b>GENERAL FUND</b>												
Local Funds	13,336	14,967	21,467	22,104	637	3.0	86.1	92.0	111.8	112.8	1.0	0.9
Special Purpose Revenue Funds	0	0	1,000	2,625	1,625	162.5	0.0	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR GENERAL FUND</b>	<b>13,336</b>	<b>14,967</b>	<b>22,467</b>	<b>24,729</b>	<b>2,262</b>	<b>10.1</b>	<b>86.1</b>	<b>92.0</b>	<b>111.8</b>	<b>112.8</b>	<b>1.0</b>	<b>0.9</b>
<b>FEDERAL RESOURCES</b>												
Federal Grant Funds	2,409	2,229	3,118	3,252	135	4.3	17.2	13.1	17.2	17.2	0.0	0.0
<b>TOTAL FOR FEDERAL RESOURCES</b>	<b>2,409</b>	<b>2,229</b>	<b>3,118</b>	<b>3,252</b>	<b>135</b>	<b>4.3</b>	<b>17.2</b>	<b>13.1</b>	<b>17.2</b>	<b>17.2</b>	<b>0.0</b>	<b>0.0</b>
<b>GROSS FUNDS</b>	<b>15,745</b>	<b>17,196</b>	<b>25,584</b>	<b>27,982</b>	<b>2,397</b>	<b>9.4</b>	<b>103.4</b>	<b>105.1</b>	<b>129.0</b>	<b>130.0</b>	<b>1.0</b>	<b>0.8</b>

\*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 2024 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2024 Approved Operating Budget, by Comptroller Source Group

Table AD0-3 contains the approved FY 2024 budget at the Comptroller Source Group (object class) level compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual expenditures.

**Table AD0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Percentage Change*
11 - Regular Pay - Continuing Full Time	9,474	9,238	12,688	14,052	1,365	10.8
12 - Regular Pay - Other	276	370	885	756	-129	-14.5
13 - Additional Gross Pay	62	448	60	30	-30	-49.7
14 - Fringe Benefits - Current Personnel	1,971	1,946	2,915	3,095	180	6.2
15 - Overtime Pay	0	0	0	0	0	N/A
<b>SUBTOTAL PERSONAL SERVICES (PS)</b>	<b>11,782</b>	<b>12,003</b>	<b>16,547</b>	<b>17,934</b>	<b>1,386</b>	<b>8.4</b>
20 - Supplies and Materials	77	0	146	414	268	183.0
31 - Telecommunications	0	106	0	0	0	N/A
32 - Rentals - Land and Structures	140	0	193	193	0	0.0
40 - Other Services and Charges	3,380	4,721	7,506	8,072	566	7.5
41 - Contractual Services - Other	0	0	860	1,037	177	20.5

**Table AD0-3**

(dollars in thousands)

<b>Comptroller Source Group</b>	<b>Actual FY 2021</b>	<b>Actual FY 2022</b>	<b>Approved FY 2023</b>	<b>Approved FY 2024</b>	<b>Change from FY 2023</b>	<b>Percentage Change*</b>
50 - Subsidies and Transfers	365	360	318	318	0	0.0
70 - Equipment and Equipment Rental	0	6	13	13	0	0.0
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>3,962</b>	<b>5,193</b>	<b>9,037</b>	<b>10,048</b>	<b>1,011</b>	<b>11.2</b>
<b>GROSS FUNDS</b>	<b>15,745</b>	<b>17,196</b>	<b>25,584</b>	<b>27,982</b>	<b>2,397</b>	<b>9.4</b>

\*Percent change is based on whole dollars.

**FY 2024 Approved Operating Budget and FTEs, by Division/Program and Activity**

Table AD0-4 contains the approved FY 2024 budget by division/program and activity compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 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)

<b>Division/Program and Activity</b>	<b>Dollars in Thousands</b>					<b>Full-Time Equivalents</b>				
	<b>Actual FY 2021</b>	<b>Actual FY 2022</b>	<b>Approved FY 2023</b>	<b>Approved FY 2024</b>	<b>Change from FY 2023</b>	<b>Actual FY 2021</b>	<b>Actual FY 2022</b>	<b>Approved FY 2023</b>	<b>Approved FY 2024</b>	<b>Change from FY 2023</b>
<b>(1000) AGENCY MANAGEMENT</b>										
(1010) Personnel	-8	0	0	0	0	0.0	0.0	0.0	0.0	0.0
(1020) Contracting and Procurement	273	356	506	563	57	1.8	1.8	3.0	3.0	0.0
(1030) Property Management	141	158	410	439	29	0.9	0.9	1.0	1.0	0.0
(1040) Information Technology	995	1,693	3,117	2,273	-843	2.7	2.7	5.0	5.0	0.0
(1050) Financial Management	102	0	158	0	-158	0.0	0.0	1.0	0.0	-1.0
(1060) Legal	847	781	969	1,052	83	4.5	5.4	6.0	6.0	0.0
(1070) Fleet Management	42	26	14	16	2	0.0	0.0	0.0	0.0	0.0
(1085) Customer Service	434	505	743	588	-155	6.4	5.4	4.0	4.0	0.0
<b>SUBTOTAL (1000) AGENCY MANAGEMENT</b>	<b>2,827</b>	<b>3,519</b>	<b>5,917</b>	<b>4,932</b>	<b>-985</b>	<b>16.4</b>	<b>16.3</b>	<b>20.0</b>	<b>19.0</b>	<b>-1.0</b>
<b>(2000) OPERATIONS</b>										
(2010) Audit	4,289	4,072	4,546	5,201	655	20.0	21.8	23.0	23.0	0.0
(2030) Inspections and Evaluations	1,055	950	1,174	1,206	32	9.1	10.0	10.0	10.0	0.0
<b>SUBTOTAL (2000) OPERATIONS</b>	<b>5,344</b>	<b>5,022</b>	<b>5,720</b>	<b>6,408</b>	<b>687</b>	<b>29.1</b>	<b>31.7</b>	<b>33.0</b>	<b>33.0</b>	<b>0.0</b>
<b>(3000) EXECUTIVE</b>										
(3001) Executive	1,104	1,384	1,844	1,370	-474	4.6	4.5	3.0	4.0	1.0
(3010) Investigations	2,328	2,338	2,865	3,229	364	19.1	20.8	22.0	21.0	-1.0
(3020) MFCU 25% Match	757	746	928	914	-15	5.2	6.6	5.8	5.8	0.0
(3030) Medicaid Fraud Control Unit	2,411	2,230	3,118	3,252	135	17.2	13.3	17.2	17.2	0.0
(3040) Office of the Executive Secretariat	0	0	517	597	80	0.0	0.0	5.0	5.0	0.0
(3050) External Affairs Division	0	0	595	610	15	0.0	0.0	3.0	3.0	0.0
(3060) Mission Support	0	0	1,000	2,625	1,625	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (3000) EXECUTIVE</b>	<b>6,599</b>	<b>6,698</b>	<b>10,867</b>	<b>12,597</b>	<b>1,729</b>	<b>46.1</b>	<b>45.3</b>	<b>56.0</b>	<b>56.0</b>	<b>0.0</b>

**Table AD0-4**

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023
<b>(4000) RISK ASSESSMENT AND FUTURE PLANNING</b>										
(4011) Risk Assessment and Future Planning	713	988	850	1,073	223	7.3	8.2	7.0	8.0	1.0
<b>SUBTOTAL (4000) RISK ASSESSMENT AND FUTURE PLANNING</b>	<b>713</b>	<b>988</b>	<b>850</b>	<b>1,073</b>	<b>223</b>	<b>7.3</b>	<b>8.2</b>	<b>7.0</b>	<b>8.0</b>	<b>1.0</b>
<b>(5000) QUALITY MANAGEMENT</b>										
(5001) Quality Management	263	446	343	561	217	4.5	3.6	3.0	4.0	1.0
<b>SUBTOTAL (5000) QUALITY MANAGEMENT</b>	<b>263</b>	<b>446</b>	<b>343</b>	<b>561</b>	<b>217</b>	<b>4.5</b>	<b>3.6</b>	<b>3.0</b>	<b>4.0</b>	<b>1.0</b>
<b>(6000) PANDEMIC OVERSIGHT PROGRAM</b>										
(6010) Pandemic Oversight Program	0	0	1,886	2,411	526	0.0	0.0	10.0	10.0	0.0
No Activity Assigned	0	523	0	0	0	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (6000) PANDEMIC OVERSIGHT PROGRAM</b>	<b>0</b>	<b>523</b>	<b>1,886</b>	<b>2,411</b>	<b>526</b>	<b>0.0</b>	<b>0.0</b>	<b>10.0</b>	<b>10.0</b>	<b>0.0</b>
<b>(9961) YEAR END AUDIT ADJ</b>										
No Activity Assigned	-2	-1	0	0	0	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (9961) YEAR END AUDIT ADJ</b>	<b>-2</b>	<b>-1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL APPROVED OPERATING BUDGET</b>	<b>15,745</b>	<b>17,196</b>	<b>25,584</b>	<b>27,982</b>	<b>2,397</b>	<b>103.4</b>	<b>105.1</b>	<b>129.0</b>	<b>130.0</b>	<b>1.0</b>

(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 2024 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 2024 approved budget.

## FY 2023 Approved Budget to FY 2024 Approved Budget, by Revenue Type

Table AD0-5 itemizes the changes by revenue type between the FY 2023 approved budget and the FY 2024 approved budget. For a more comprehensive explanation of changes, please see the FY 2024 Approved Budget Changes section, which follows the table.

**Table AD0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2023 Approved Budget and FTE</b>		<b>21,467</b>	<b>111.8</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2024 Recurring Budget</b>		<b>21,467</b>	<b>111.8</b>
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	1,257	1.0
Increase: To adjust the Contractual Services budget	Pandemic Oversight Program	1,177	0.0
Decrease: To realize savings in nonpersonal services	Multiple Programs	-547	0.0
Reduce: To realize savings in nonpersonal services	Multiple Programs	-500	0.0
Reduce: To realize programmatic cost savings in nonpersonal services-ARPA	Pandemic Oversight Program	-1,000	0.0
<b>LOCAL FUNDS: FY 2024 Mayor's Proposed Budget</b>		<b>21,854</b>	<b>112.8</b>
Enhance: To support an ACFR style annual audit for the DC Housing Authority	Operations	250	0.0
<b>LOCAL FUNDS: FY 2024 District's Approved Budget</b>		<b>22,104</b>	<b>112.8</b>
<b>FEDERAL GRANT FUNDS: FY 2023 Approved Budget and FTE</b>		<b>3,118</b>	<b>17.2</b>
Increase: To align budget with projected grant awards	Executive	135	0.0
<b>FEDERAL GRANT FUNDS: FY 2024 Mayor's Proposed Budget</b>		<b>3,252</b>	<b>17.2</b>
No Change		0	0.0
<b>FEDERAL GRANT FUNDS: FY 2024 District's Approved Budget</b>		<b>3,252</b>	<b>17.2</b>
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2023 Approved Budget and FTE</b>		<b>1,000</b>	<b>0.0</b>
Increase: To align budget with projected revenues	Executive	1,625	0.0
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2024 Mayor's Proposed Budget</b>		<b>2,625</b>	<b>0.0</b>
No Change		0	0.0
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2024 District's Approved Budget</b>		<b>2,625</b>	<b>0.0</b>
<b>GROSS FOR AD0 - OFFICE OF THE INSPECTOR GENERAL</b>		<b>27,982</b>	<b>130.0</b>

(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 2024 Interagency Budgets, in the Executive Summary budget volume.

## FY 2024 Approved Operating Budget Changes

Table AD0-6 contains the approved FY 2024 budget by fund compared to the FY 2023 approved budget.

**Table AD0-6**

Appropriated Fund	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
Local Funds	\$21,466,906	\$22,104,258	3.0
Federal Grant Funds	\$3,117,559	\$3,252,267	4.3
Special Purpose Revenue Funds	\$1,000,000	\$2,625,000	162.5
<b>GROSS FUNDS</b>	<b>\$25,584,465</b>	<b>\$27,981,525</b>	<b>9.4</b>

### **Mayor's Proposed Budget**

**Increase:** OIG's Local funds budget proposal includes an increase of \$1,257,387 and 1.0 FTE across multiple programs to align the salary and Fringe Benefit budgets with projected costs. Additionally, the budget increased by \$1,176,680 in the Pandemic Oversight Program, primarily to cover contractual services costs.

In Federal Grant funds, OIG's proposed budget includes an increase of \$134,708 to align the budget with projected grant awards.

In Special Purpose Revenue funds, OIG's proposed budget includes an increase of \$1,625,000 in nonpersonal services in the Executive program to reflect spending from the Mission Support Fund.

**Decrease:** OIG's Local funds budget proposal includes a reduction of \$546,720 across multiple programs to reflect savings primarily in nonpersonal services.

**Reduce:** OIG's proposed Local funds budget is reduced by \$500,000 across multiple programs to align the nonpersonal services budget with projected spending. In addition, the budget also includes a decrease of ARPA – Federal Funds for Local Revenue Replacement funding in the amount of \$1,000,000 from the Pandemic Oversight Program.

### **District's Approved Budget**

**Enhance:** The approved Local funds budget for OIG reflects an increase of \$250,000 in the Operations program to support the new mandate to perform an Annual Comprehensive Financial Report (ACFR) style annual audit for the DC Housing Authority.