
Office of the District of Columbia Auditor

www.dcauditor.org

Description	FY 2004 Actual	FY 2005 Approved	FY 2006 Proposed	% Change from FY 2005
Operating Budget	\$1,555,097	\$1,784,411	\$1,937,248	8.6
FTEs	15.0	18.0	18.0	0.0

The mission of the Office of the District of Columbia Auditor (ODCA) is to assist the Council of the District of Columbia in performing its oversight responsibilities; annually audit the accounts, operations and programs of the District of Columbia Government; and to certify revenue estimates in support of municipal bond issuances.

The agency plans to fulfill its mission by achieving the following strategic results goals:

- Identify at least \$10 million in potential cost savings or cost avoidance, questioned costs, unsupported costs, disallowed costs, and fiduciary mismanagement; and increase revenues for the District that can be realized by improving the operation and management of District government agencies and through potential alternative or enhanced revenue generating opportunities.
- Complete 15 performance, financial, compliance and special studies audits.
- Provide Financial Oversight and Management of the 37 Advisory Neighborhood Commissions' financial accounts; manage the Advisory Neighborhood Commissions' Security Fund.
- In FY 2006, continue implementing ODCA's Recommendation Compliance Monitoring System.
- In FY 2006, conduct 9 mandatory statutory audits.
- By FY 2007, implement the Performance Accountability Plan Monitoring and Evaluation Program under which audits are conducted of agencies' performance measures and achievement of them.
- By FY 2007, conduct audit workshops for agency managers to enhance working relationships between the agencies and the ODCA and to promote greater accountability and efficiency in District business practices.

Funding by Source

Tables AC0-1 and 2 show the sources of funding and FTEs by fund type for the Office of the District of Columbia Auditor.

Table AC0-1

FY 2006 Proposed Operating Budget, by Revenue Type

(dollars in thousands)

Appropriated Fund	Actual FY 2003	Actual FY 2004	Approved FY 2005	Proposed FY 2006	Change from FY 2005	Percent Change
Local Fund	1,429	1,555	1,784	1,937	153	8.6
Total for General Fund	1,429	1,555	1,784	1,937	153	8.6
Gross Funds	1,429	1,555	1,784	1,937	153	8.6

Table AC0-2

FY 2006 Full-Time Equivalent Employment Levels

Appropriated Fund	Actual FY 2003	Actual FY 2004	Approved FY 2005	Proposed FY 2006	Change from FY 2005	Percent Change
General Fund						
Local Fund	16	15	18	18	0	0.0
Total for General Fund	16	15	18	18	0	0.0
Total Proposed FTEs	16	15	18	18	0	0.0

Gross Funds

The proposed Gross Funds budget is \$1,937,248 representing an increase of 8.6 percent over the FY 2005 approved budget of \$1,784,411. There are 18 FTEs for the agency, no change from FY 2005.

General Fund

Local Funds. The proposed budget is \$1,937,248 representing a change of 8.6 percent over the FY 2005 budget of \$1,784,411. There are 18 FTEs for the agency, no change from FY 2005.

Programs

The Office of the District of Columbia Auditor is committed to the following programs:

Audit, Financial Oversight and Investigations

	FY 2005*	FY 2006
Budget	\$1,449,911	\$1,586,165
FTEs	16.0	16.0

*FY 2005 program funding levels are presented for comparison purposes only. Program budgets did not exist for FY 2005 for this agency because the agency had not yet created its performance-based budgeting structure.

Expenditure by Comptroller Source Group

Table AC0-3 shows the FY 2006 proposed budget for the agency at the Comptroller Source Group level (Object Class level).

Table AC0-3

FY 2006 Proposed Operating Budget, by Comptroller Source Group

(dollars in thousands)

Comptroller Source Group	Actual FY 2003	Actual FY 2004	Approved FY 2005	Proposed FY 2006	Change from FY 2005	Percent Change
11 Regular Pay - Cont Full Time	986	931	1,256	1,242	-14	-1.1
12 Regular Pay - Other	2	110	0	129	129	100.0
13 Additional Gross Pay	20	45	0	0	0	0.0
14 Fringe Benefits - Curr Personnel	149	186	188	219	31	16.7
Subtotal Personal Services (PS)	1,157	1,272	1,444	1,591	147	10.2
20 Supplies and Materials	9	12	13	13	1	4.0
31 Telephone, Telegraph, Telegram, Etc	15	9	11	10	-2	-14.3
32 Rentals - Land and Structures	155	140	163	170	7	4.2
34 Security Services	3	3	3	4	0	4.0
40 Other Services and Charges	40	43	78	78	0	0.3
41 Contractual Services - Other	14	37	51	42	-9	-17.6
70 Equipment & Equipment Rental	36	39	21	30	9	42.0
Subtotal Nonpersonal Services (NPS)	272	284	340	346	6	1.8
Total Proposed Operating Budget	1,429	1,555	1,784	1,937	153	8.6

Program Description

The **Audit, Financial Oversight and Investigations** program provides assistance to the Council of the District of Columbia in performing its oversight responsibilities; to annually audit the accounts, operations and programs of the District of Columbia Government pursuant to Section 455 of Public Law 93-198; and certify revenue estimates in support of municipal bond issuances pursuant to Section 603 of Public Law 93-198. Also, through this program, the agency is required by the Advisory Neighborhood Commissions Act of 1975, as amended, to provide financial oversight and conduct audits of the financial activities of 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 14 additional audits.

The **Audit, Financial Oversight and Investigations** program has two activities:

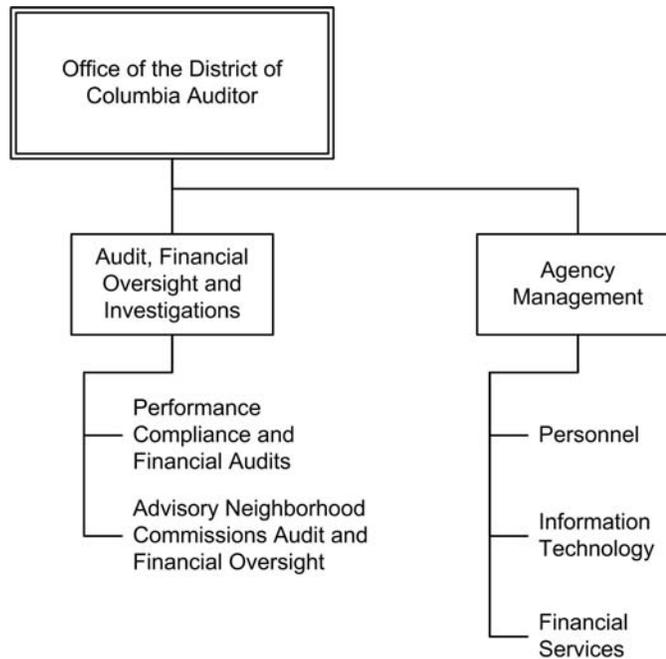
- **Performance Compliance and Financial Audits** - conducts audits of the accounts, operations and programs of the District government on a rotating basis and certifies revenue estimates in support of municipal bond issuances.

Expenditure by Program

This funding is budgeted by program and the Office of the District of Columbia Auditor has the following program structure:

Figure AC0-1

Office of the District of Columbia Auditor



- Advisory Neighborhood Commissions Audit and Financial Oversight** - provides 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 management and administrative tasks related to the ANC Security Fund, as required by the Advisory Neighborhood Commissions Act of 1975, as amended.

Additionally, the ODCA performs budget analyses, financial analyses, revenue estimate analysis, and research of specific programs, funds, organizational issues upon request or at the Auditor's discretion. The work performed through these programs results in reports of relevant findings and recommendations that are submitted to the Council, Mayor, and Congress.

Program Budget Summary

Since this agency transitions to a PBB agency in FY 2006, no analysis can be done between the FY 2006 request and the previous budget years on a program-by-program basis. For FY 2006, the program Gross Funds budget is \$1,586,165 and supports 16 FTEs.

Key Result Measures

Program 1: Audit, Financial Oversight and Investigations

Citywide Strategic Priority Area(s):

Manager(s): Earl Cabbell, Deputy DC Auditor

Supervisor(s): Deborah K. Nichols, DC Auditor

Measure 1.1: Amount of potential savings or increased revenue identified by ODCA (millions of dollars)

	Fiscal Year	
	2006	2007
Target	10	10
Actual	-	-

Measure 1.2: Number of mandatory statutory audits

	Fiscal Year	
	2006	2007
Target	9	9
Actual	-	-

Measure 1.3: Number of performance, financial and compliance audits completed

	Fiscal Year	
	2006	2007
Target	15	15
Actual	-	-

Measure 1.4: Number of Advisory Neighborhood Commissions that receive financial oversight and ministerial duties from ODCA

	Fiscal Year	
	2006	2007
Target	37	37
Actual	-	-

Measure 2.1: Percent variance of estimate to actual expenditure (over/under)

	Fiscal Year	
	2006	2007
Target	5	5
Actual	-	-

Measure 2.2: Percent of Key Result Measures achieved

	Fiscal Year	
	2006	2007
Target	70	70
Actual	-	-

For more detailed information regarding the proposed funding for the activities within this agency's programs, please see schedule 30-PBB in the FY 2006 Operating Appendices volume.

Agency Management

	FY 2005	FY 2006
Budget	\$334,500	\$351,083
FTEs	2.0	2.0

*FY 2005 program funding levels are presented for comparison purposes only. Program budgets did not exist for FY 2005 for this agency because the agency had not yet created its performance-based budgeting structure.

Program Description

The **Agency Management** program provides the operational support to achieve operational and programmatic results.

Program Budget Summary

Since this agency transitions to a PBB agency in FY 2006, no analysis can be done between the FY 2006 request and the previous budget years on a program-by-program basis. For FY 2006, the program Gross Funds budget is \$351,083 and supports 2 FTEs

Key Result Measures**Program 2: Agency Management**

Citywide Strategic Priority Area(s):

Manager(s): Eric Cabbell, Deputy DC Auditor

Supervisor(s): Deborah K. Nichols, DC Auditor

