

COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE
36TH LEGISLATURE OF THE VIRGIN ISLANDS

POST AUDIT DIVISION

FISCAL YEAR 2026 BUDGET ANALYSIS

Office of the Virgin Islands Inspector General

August 18, 2025



COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE
36TH LEGISLATURE OF THE VIRGIN ISLANDS

POST AUDIT DIVISION

COMMITTEE MEMBERS

Chair, Honorable Novelle E. Francis, Jr.
Senator Dwayne M. DeGraff
Senator Hubert L. Frederick
Senator Kurt A. Vialet

Vice Chair, Honorable Marvin A. Blyden
Senator Marise C. James
Senator Ray Fonseca

POST AUDIT DIVISION

STAFF CONTRIBUTORS

Dr. Theodora Philip**Post Auditor**
Ms. Nikia Fleming**Assistant Post Auditor**
Ms. Ameka Hydman.....Executive Assistant
Ms. Odette Gordon.....Budget Analyst
Ms. Ashley WattleyBudget Analyst
Ms. Christina Colbourne.....Administrative Assistant
Ms. Shirley FahieAdministrative Secretary

TABLE OF CONTENTS

TITLE	PAGE NUMBER
OFFICE'S OVERVIEW	2
OFFICE OF THE VIRGIN ISLANDS INSPECTOR GENERAL AT A GLANCE	2-3
FUND FLOW ANALYSIS	3
FISCAL YEAR 2026 BUDGET SUMMARY	3
PERSONNEL SERVICES	4
PROFESSIONAL SERVICES CONTRACT	4
LEASES	5
FEDERAL FUNDS	5
VEHICLES	5
BANK ACCOUNT	5
OUTSTANDING VENDOR PAYMENTS	5
ANNUAL AUDIT PLAN SUMMARY	6
SUMMARY	6
APPENDIX I. PERSONNEL LISTING	7

OFFICE OF THE VIRGIN ISLANDS INSPECTOR GENERAL'S OVERVIEW

The Office of the Virgin Islands Inspector General (VIIG), formerly known as the Virgin Islands Bureau of Audit and Control, was established on December 14, 1999, through the enactment of Act No. 6333 by the Virgin Islands Legislature. Created as a separate and independent auditing arm of the Government, the VIIG was granted expanded responsibilities to enhance oversight and accountability across all sectors of the Virgin Islands Government.

Under Act No. 6333, the VIIG is authorized to:

- a) Conduct **audits, inspections, and investigations** of government programs and operations;
- b) Provide **leadership and policy recommendations** to promote **economy, efficiency, and effectiveness** in government operations;
- c) Investigate and recommend policies to **prevent fraud, waste, and abuse**;
- d) Refer matters involving **criminal conduct** to the **Attorney General** for prosecution; and
- e) Bring **monetary losses** to the attention of the Attorney General for potential **civil recovery**.

The audit and investigative authority of the VIIG extends to all three branches of government, including semi-autonomous and autonomous agencies. By law, all audits must adhere to the professional standards established by *the United States Government Accountability Office* and the *American Institute of Certified Public Accountants*.

OFFICE OF THE VIRGIN ISLANDS INSPECTOR GENERAL AT A GLANCE

As of August 13, 2025, the Office of the Inspector General had received 92% of its General Fund appropriation for Fiscal Year 2025. A detailed breakdown of fund usage, including allotments, obligations, and expenditures, is provided in *Exhibit I*.

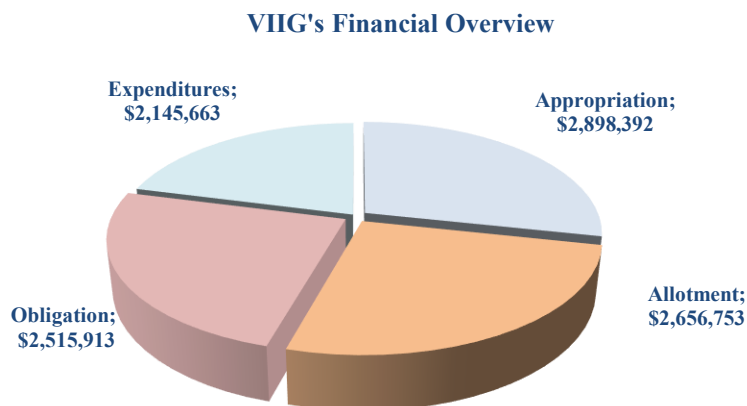


Exhibit I

During Fiscal Year 2025, the Virgin Islands Office of the Inspector General encountered several operational challenges while advancing key initiatives. Notably, the Office expended approximately **90% of its annual maintenance budget within the first month of the fiscal year**. This the Office contends, was necessary to address critical infrastructure issues, including the repair of a failing air-conditioning unit and the remediation of a compromised underground sewage line.

Additionally, VIIG faced delays in completing several audits and assessments as scheduled on their Fiscal Year 2025 Audit Plan. According to statements made by VIIG, the challenge in delivering completed reports was allegedly due to untimely responses and lack of cooperation from various government agencies, which impeded access to necessary documentation and data.

FUND FLOW ANALYSIS

The Office's Fiscal Year 2025 Fund Flow analysis outlines the Office of the Inspector General budget across five key components: appropriation, allotment amount, obligations, expenditures, and balance available; and notes that the obligations reflect commitments made through August 13, 2025. This analysis can be viewed as *Exhibit II*.

Dept.	Fund Source	Appropriation	Allotted as of August 13, 2025	Obligated	Expended as of August 13, 2025	Balance	Remarks
VIIG	General	\$2,898,392	\$2,656,753	\$2,515,913	\$2,145,662	\$752,730	\$241,639 unappropriated
		\$2,898,392	\$2,656,753	\$2,515,913	\$2,145,662	\$752,730	\$140,841 allotted but not yet obligated

Exhibit II

For Fiscal Year 2025, the Office of the Virgin Islands Inspector General was appropriated a total of **\$2,898,392** from the General Fund. As of August 13, 2025, the following financial activity has been recorded:

- **\$2,656,753** has been **allotted**, representing **92%** of the total appropriation.
- **\$2,515,912.55** has been **obligated**, accounting for **87%** of the total appropriation and **94.7%** of the amount allotted.
 - **\$370,251** which represents 15% of obligations had not been spent
 - The Office has obligated this amount over the course of the next 6 weeks for,
 - Payroll and Operating costs
- **\$2,145,662.41** has been **expended**, representing **74%** of the total appropriation and **85%** of obligations.
- **\$752,730**, which includes **\$241,639 (8%)** in funds that have **not yet been allotted**.

FISCAL YEAR 2026 BUDGET SUMMARY

The Governor has recommended a lumpsum General Fund appropriation of **\$2,898,392** for Fiscal Year 2026. *Exhibit III* provides a three-year financial summary.

Description	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Recommendation	Variance	% Change
Personnel Services	\$1,441,012.34				
Fringe Benefits	\$578,587.85				
Supplies	\$82,553.76				
Other Services and Charges	\$249,406.34				
Utilities	\$43,511.38				
Capital Outlay	\$24,850.00	\$2,898,392.00	\$2,898,392.00	\$0.00	0.00%
General Fund	\$2,419,921.67	\$2,898,392.00	\$2,898,392.00	\$0.00	0.00%

Exhibit III

PERSONNEL SERVICES

The Office of the Inspector General has indicated plans to allocate **\$1,717,644** for Personnel Services in fiscal year 2026, reflecting a **decrease of \$14,587** compared to the Fiscal Year 2025 appropriation of **\$1,732,231**. A detailed personnel listing, as submitted by the Office of Management and Budget, is provided in *Appendix I*.

Office of the Inspector General			Position Classification					
Fiscal Year 2025			Unclassified		Classified			Adjustments
Fund Name	Pos #	FY 2025 Budget	Pos #	Total	Pos #	Total		Total
General Fund – 0100	22.50	\$1,732,231.04	7.00	\$697,000.00	15.50	\$1,035,331.04		\$0.00
Grand Total	22.50	\$1,732,231.04	7.00	\$697,000.00	15.50	\$1,035,331.04		\$0.00

Office of the Inspector General			Position Classification					
Fiscal Year 2026			Unclassified		Classified			Adjustments
Fund Name	Pos #	FY 2026 Budget	Pos #	Total	Pos #	Total		Total
General Fund – 0100	21.75	\$1,717,644.42	8.75	\$802,000.00	13.00	\$915,644.42		\$0.00
Grand Total	21.75	\$1,717,644.42	8.75	\$802,000.00	13.00	\$915,644.42		\$0.00

Exhibit IV

The Office of the Inspector General reported the following personnel activity for Fiscal Year 2025:

- 1 Retired
- 1 New Hire (August 25, 2025)

Between Fiscal Year 2025 and Fiscal Year 2026, the Office of the Inspector General reflects a slight decrease in both authorized staffing and personnel expenditures.

- In FY 2025, the Office was budgeted for 22.50 full-time equivalent (FTE) positions, with total personnel costs of **\$1,732,231**.
- In FY 2026, the budget supports **21.75 FTEs**, with projected personnel costs totalling **\$1,717,644.42**.

This represents:

- A **3.3% decrease** in FTEs (from 22.50 to 21.75), and
- A **0.8% decrease** in personnel costs (a reduction of **\$14,586.58** year-over-year).

PROFESSIONAL SERVICE CONTRACTS

The Office submitted the following Professional Service Contracts for Fiscal Year 2025 totaling **\$79,600.00**. A detailed listing can be viewed as *Exhibit V*.

Vendor/Name	Annual Payment	Period	Type of Service	Funding Source
IDESIGN	\$1,800.00	3/1/24 – 2/28/25	Website Maintenance	General Fund
Carpet Master	\$5,280.00	10/1/25 – 9/30/26	Cleaning	General Fund
Ocean Pest Control	\$1,080.00	10/1/24 – 9/30/25	Exterminating	General Fund
Xperts Exterminating	\$1,440.00	10/1/24 – 9/30/26	Exterminating	General Fund
Chaos Consulting	\$70,000.00	4/10/25-4/10/26	Audit	General Fund – Non-Lapsing
Total	\$79,600.00			

Exhibit V

LEASES

Exhibit VI lists the leasehold property rented by the VIIG.

Landlord	Address	Sq. Ft	Terms	Annual Rent	Funding Source
VI Housing Finance Authority	#1 Commercial Building, Lagoon Street, Frederiksted, St. Croix VI 00840	1,300	10/1/25-7/3/26 **2-year option to renew	\$20,790.78	General Fund

Exhibit VI

FEDERAL GRANTS

The Office of the Virgin Islands Inspector General is not scheduled to receive any Federal Funding for Fiscal Year 2026.

VEHICLES

VIIG maintains a fleet of four (4) vehicles—three (3) assigned to the St. Thomas/St. John District and one (1) located in the St. Croix District. A detailed listing of the fleet is provided in **Exhibit VII** for Fiscal Year 2025. The Office reported a total of **\$12,592.17** in maintenance and fuel expenses for the fiscal year.

District	Make	Model	Year	Plate No.	Funding	Lease/Own	Condition	Maint Cost	Gas Amount
STT/J	Chevrolet	Trax	2017	IG-2	General	Own	Fair	\$3,592.17	\$9,000.00
STT/J	Chevrolet	Trax	2017	TFM-462	General	Own	Excellent		
STT/J	Honda	Passport	2021	THS-756	Settlement Agreement DOJ	Own	Excellent		
STX	Honda	Passport	2021	CHZ-294	Settlement Agreement DOJ	Own	Excellent		

Exhibit VII

BANK ACCOUNT

The Office of the Virgin Islands Inspector General has a balance of **\$6,379.74** in their Banco Popular Imprest Fund as of July 31, 2025.

OUTSTANDING VENDOR PAYMENTS

The Office of the Virgin Islands Inspector General submitted their Outstanding Vendor Payments as of August 14, 2025, totaling **\$837.22**. This information can be viewed as *Exhibit VIII*

Vendor Name	Invoice Number	Gross Amount
Office Of the Inspector General	04-2025F	\$15.26
West Publishing Corporation	852291698	\$250.00
Ocean Pest Control, LLC	69300	\$90.00
Office of the Inspector General	04-2025I	\$12.00
Office of the Inspector General	04-2025J	\$172.50
U.S. Bank National Association	0373/5072-08-2025A	\$297.46
Total		\$837.22

Exhibit VIII

ANNUAL AUDIT PLAN SUMMARY

The Office of the Virgin Islands Inspector General has provided information outlining its Annual Audit Plan for the Fiscal Year, as presented in *Exhibit IX*.

Resourced Assignments	Staff Days
Fiscal Year 2024 Carryover	
Audit of Specific Accounts for the Department of Agriculture	60
Inspection of the Education Initiative Fund	70
Follow-up review of recommendations made in the Audit of Contract Administration at the VI Waste Management Authority	90
Audit of Application of WAPA Employees Loan Payment	40
Audit of the Administrative Functions of the Taxicab Commission	150
Audit of Billing and Collection Processes at WAPA	400
Audit of the Contracting Practices at WAPA	400
GESC Board Expenditures	250
Inspection of the East End Medical Centers's leases and contracted agreements	150
	1,610
Fiscal Year 2025 New Starts	
Audit of the Contracting Practices of DOE, OMB, VIPD, and SPR	400
Audit of WAPA VITOL Propane and LPG contracts	400
Audit of the \$2 million offshore payment	240
	1,040
Other Anticipated FY 2025/2026 Assignments	
Government wide Collection Audit	400
VI Racing Commission and the Horse Racing Improvement Fund	300
	700
Total Resourced Man-days	3,350
Un-resourced Assignments	
Follow-up review of recommendation made in the audit of Juan F. Luis Hospital Contract Administration	90
Inspection of Unclaimed Properties	200
Government wide Travel Advances	300
Non-Executive Branch Use of Credit Instruments	300
Contracting Practices of the UVI Research and Technology Park	300
Government wide Imprest Funds and Petty Cash Accounts	300
DLCA's Customer Complaints	300
Total Un-Resourced Man-days	1,790

Exhibit IX

SUMMARY

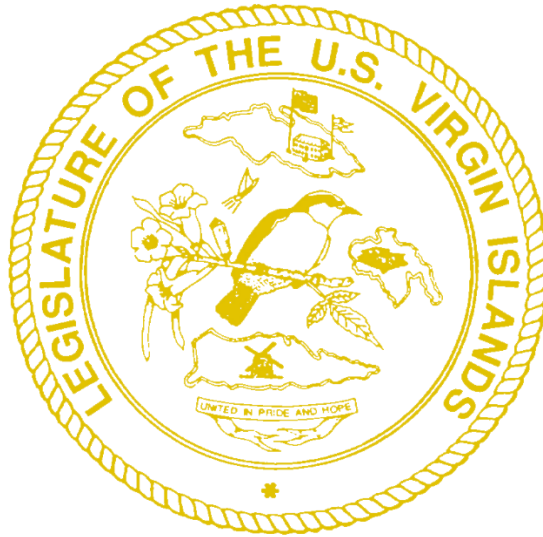
The Governor has recommended a lump sum General Fund appropriation of **\$2,898,392** for the Office of the Virgin Islands Inspector General for Fiscal Year 2026. This recommended amount remains unchanged from the Fiscal Year 2025 appropriation.



Theodora Philip, DBA
Post Auditor

APPENDIX I PERSONNEL LISTING

Position Name*	FTE*	Funds	Status	Type	Salaries Total	Fringe Total	Total
Audit Coordinating Assistant	1	0100	Filled		\$87,517.76	\$31,488.58	\$119,006.34
Supervisory Auditor	1	0100	Filled		\$104,366.55	\$39,975.35	\$144,341.90
Custodial Worker/Messenger	1	0100	Filled		\$34,105.25	\$27,340.10	\$61,445.35
Auditor IV	1	0100	Filled		\$67,920.94	\$37,187.26	\$105,108.20
Auditor IV	1	0100	Filled		\$86,686.24	\$38,622.81	\$125,309.05
Auditor IV	1	0100	Filled		\$67,920.94	\$29,989.42	\$97,910.36
Auditor II	1	0100	Filled		\$56,414.73	\$27,091.66	\$83,506.39
Auditor I	1	0100	Filled		\$44,413.91	\$13,915.40	\$58,329.31
Supervisory Auditor	1	0100	Filled		\$104,366.55	\$39,975.35	\$144,341.90
Supervisory Auditor	1	0100	Filled		\$104,366.55	\$39,975.35	\$144,341.90
Auditor I	1	0100	Filled		\$46,634.60	\$24,045.15	\$70,679.75
Auditor II	1	0100	Filled		\$62,197.24	\$36,090.75	\$98,287.99
VIIG Classified Filled	12				\$866,911.26	\$385,697.18	\$1,252,608.44
Investigative Support Specialist	1	0100	Vacant		\$48,733.16	\$31,896.69	\$80,629.85
VIIG Classified Vacant	1				\$48,733.16	\$31,896.69	\$80,629.85
VI Inspector General	1	0100	Filled	Exempt	\$125,000.00	\$34,355.97	\$159,355.97
Chief Of Audit	1	0100	Filled	Exempt	\$107,000.00	\$23,540.97	\$130,540.97
Chief Of Investigations	1	0100	Filled	Exempt	\$107,000.00	\$40,176.81	\$147,176.81
Writer-Editor	1	0100	Filled	Exempt	\$70,000.00	\$30,148.47	\$100,148.47
Director Of Budget Affairs	1	0100	Filled	Exempt	\$70,000.00	\$30,148.47	\$100,148.47
Information Technology Specialist	1	0100	Filled	Exempt	\$93,000.00	\$39,105.81	\$132,105.81
Senior Special Investigator	1	0100	Filled	Exempt	\$70,000.00	\$37,346.31	\$107,346.31
VIIG Unclassified Filled	7				\$642,000.00	\$234,822.81	\$876,822.81
Senior Special Investigator	0.75	0100	Vacant	Exempt	\$45,000.00	\$26,554.73	\$71,554.73
Deputy Inspector General	1	0100	Vacant	Exempt	\$115,000.00	\$40,788.81	\$155,788.81
VIIG Unclassified Vacant	1.75				\$160,000.00	\$67,343.54	\$227,343.54
Total VIIG Personnel Listing	21.75				\$1,717,644.42	\$719,760.22	\$2,437,404.64



COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE
- POST AUDIT DIVISION -

P.O. Box 1690
Emancipation Garden Station
St. Thomas, Virgin Islands 00840
Phone: (340) 774-0880