

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

POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

Office of the Virgin Islands Inspector General

August 11, 2026



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

POST AUDIT DIVISION

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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 passage by the Virgin Islands Legislature of Act No. 6333. As a separate, independent agency of the Government of the Virgin Islands.

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

- a) Conduct audits, inspections, and investigations of programs and operations of the Government of the Virgin Islands.
- b) Provide leadership in coordinating and recommending policies to promote economy, efficiency, and effectiveness in the operations of the government.
- c) Investigate and recommend policies to prevent fraud, waste, and abuse.
- d) Refer criminal conduct to the Attorney General for criminal action.
- e) Bring monetary losses to the attention of the Attorney General for appropriate recovery by civil recovery.

The audit and investigative authority of the Virgin Islands Inspector General's Office extend to all three branches of the Virgin Islands government, including semi-autonomous and autonomous instrumentalities. The law requires that audits be performed in accordance with standards established by the *United States General Accounting Office* and the *American Institute of Certified Public Accountants*.

OFFICE OF THE VIRGIN ISLANDS INSPECTOR GENERAL AT A GLANCE

As of July 22, 2026, the Office of the Inspector General had received **75%** of its General Fund appropriation for Fiscal Year 2026. A detailed breakdown of fund usage, including allotments, obligations, and expenditures, is provided in *Exhibit I*.

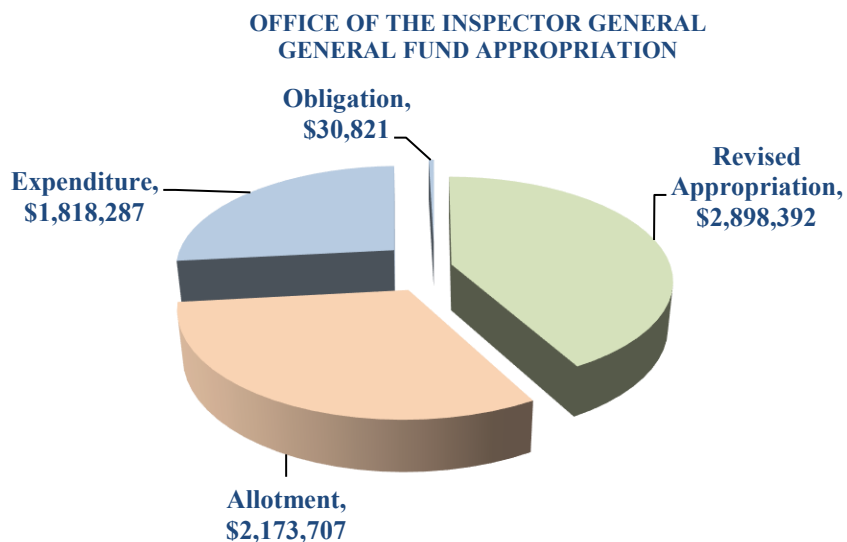


Exhibit I

FUND FLOW ANALYSIS

The Office's Fiscal Year 2026 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 22, 2026. This analysis can be viewed as *Exhibit II*.

Dept.	Fund Source	Appropriation	Allotted as of July 22, 2026	Obligated	Expended as of July 22, 2026	Balance	Remarks
VIIG	General	\$2,898,392	\$2,173,707	\$30,821	\$1,818,287	\$1,049,284	\$724,685 unallotted

Exhibit II

For Fiscal Year 2026, the Office of the Virgin Islands Inspector General was appropriated a total of **\$2,898,392** from the General Fund. As of July 22, 2026, the following financial activity has been recorded:

- **\$2,173,392** has been **allotted**, representing **75%** of the total appropriation.
- **\$1,818,287** has been **expended**, representing **63%** of the total appropriation.

FISCAL YEAR 2027 BUDGET SUMMARY

The Governor has recommended a lumpsum General Fund appropriation of **\$2,898,392** for Fiscal Year 2027. *Exhibit III* provides a three-year financial summary.

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY 2027 Recommendation	Variance	% Change
Personnel Services	\$1,530,078.00				
Fringe Benefits	\$633,073.00				
Supplies	\$45,995.00				
Other Services and Charges	\$283,261.00				
Utilities	\$42,803.00				
Capital Outlay	\$7,890.00	\$2,899,565.00	\$2,898,392.00	(\$1,173.00)	-0.04%
General Fund	\$2,543,100.00	\$2,899,565.00	\$2,898,392.00	(\$1,173.00)	-0.04%

Exhibit III

PERSONNEL SERVICES

The Office of the Inspector General has indicated plans to allocate **\$1,715,643** for Personnel Services in Fiscal Year 2027, reflecting a **decrease of \$11,836** compared to the Fiscal Year 2026 appropriation of **\$1,727,478 revised budget**. *Exhibit IV* Fiscal Year 2026 portion reflects the Personnel Listing position classification received from the Office of Management and Budget 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 2027			Unclassified		Classified			Adjustments
Fund Name	Pos #	FY 2027 Budget	Pos #	Total	Pos #	Total		Total
General Fund – 0100	22.00	\$1,715,642.71	8.00	\$761,455.00	14.00	\$924,544.59		\$29,663.12
Grand Total	22.00	\$1,715,642.71	8.00	\$761,455.00	14.00	\$924,544.59		\$29,663.12

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 2026:

- 1 Promotion (Chief of Audit promoted to Deputy VI Inspector General)

Between Fiscal Year 2026 and Fiscal Year 2027, the Office of the Inspector General reflects a slight decrease in both authorized staffing and personnel expenditures.

- In FY 2026, the Office was budgeted for twenty-two (22) full-time equivalent (FTE) positions, with total personnel costs of **\$1,717,644**.
- One employee was below the \$35,000 threshold and the Office received \$1,174 to move the salary upwards. This employee also received their Retro payment.
- In **FY 2027**, the budget supports twenty-two (22) **22 FTEs**, with projected personnel costs totalling **\$1,715,642.71**.

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 – 2/28/26	Website Maintenance	General Fund
Ocean Pest Control	\$1,080.00	10/1/25 – 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	8/1/25-7/31/26 **2-year option to renew	\$21,308.16	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 2027.

COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW

The Office of the Inspector General was not required to submit any information for the Government of the Virgin Islands Single Audit for 2023 or 2024.

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 2026. The Office reported a total of **\$17,680.67** 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	\$13,000.00	\$4,680.67
STT/J	Chevrolet	Trax	2017	THS-756	General	Own	Poor		
STT/J	Honda	Passport	2021	THS-766	Settlement Agreement DOJ	Own	Fair		
STX	Honda	Passport	2021	CHZ-294	Settlement Agreement DOJ	Own	Fair		

Exhibit VII

BANK ACCOUNT

The Office of the Virgin Islands Inspector General has a balance of **\$10,227.44** in their Banco Popular Imprest Fund as of July 22, 2026. This information can be viewed as **Exhibit VIII**.

Date	Check No.	Description	Memo	Amount
		Balance as of 10/1/2025	Beginning Balance:	\$15,199.49
9/23/2025	3274	Robert Hakim	Dispose of equipment to the dump	-\$475.00
10/1/2025	3276	Universal Motor Sport	Tires for THS 766	-\$760.00
10/7/2025	3277	Universal Business Supplies	Calendars	-\$149.82
10/7/2025	3278	Caribbean Auto Mart	Service IG-2	-\$183.12
10/9/2025	3279	Liberty	Cell phone service	-\$90.58
10/20/2025	3280	Alexandra Samuel	Reimb. Laptop	-\$1,000.00
10/28/2025	3281	Lucas Pascal	Reimb. CFE Exam fee	-\$475.00
10/29/2025	3282	Lashaun Webster	Plumbing service	-\$550.00
10/12/2025			SERVICE CHARGE (October 2025)	-\$26.76
			Ending Bank Balance:	\$11,489.21
		Balance as of 11/1/2025	Beginning Balance:	\$11,489.21
11/17/2025			Replenishment of Imprest Fund	\$6,306.20
10/29/2025	3283	Inter Island Auto Group	Auto Service THS-766	-\$121.10
10/29/2025	3284	Tempaire International	AC Service	-\$320.00
10/30/2025	3285	Advance Auto Parts	Vehicle supplies	-\$66.55
11/10/2025	3286	Delia Thomas	Perdiem STX	-\$150.00
11/10/2025	3287	Joycelyn Thomas	Reimbursement for Advance Auto IG-2	-\$62.48
11/17/2025	3288	Joycelyn Thomas	Office Petty cash	-\$211.47
11/19/2025	3289	Liberty	Cell phone service	-\$90.58
			SERVICE CHARGE (November 2025)	-\$19.69
			Ending Bank Balance:	\$16,753.54
		Balance as of 12/1/2025	Beginning Balance:	\$16,753.54
12/23/2025	3290	Caribbean Auto Mart	Service & parts for THS-765	-\$1,951.61
12/29/2025	3291	Caribbean Auto Mart	Parts for THS-765	-\$1,266.69
12/30/2025	3292	Marcos Auto	Perdiem for travel to STT Training 12.9-13	-\$275.00
			SERVICE CHARGE (December 2025)	-\$22.53
			Ending Bank Balance:	\$13,237.71

		Balance as of 1/1/2026	Beginning Balance:	\$13,237.71
1/13/2026			Replenishment of Imprest Fund	\$483.13
1/7/2026	3293	Universal Business Supplies	2025 Calendar Refills	-\$1,632.13
1/15/2026	3294	Liberty	Cell phone service	-\$885.00
1/20/2026	3295	Joycelyn Thomas	Office Petty Cash	-\$188.16
			SERVICE CHARGE (January 2026)	-\$16.60
			Ending Bank Balance:	\$10,998.95
		Balance as of 2/1/2026	Beginning Balance:	\$10,998.95
2/23/2026			Replenishment of Imprest Fund	\$2,566.35
2/12/2026	3296	Joycelyn Thomas	Office Petty Cash	-\$193.32
2/20/2026	3297	Rodriguez Auto Parts	Tires for THS-765	-\$503.68
			SERVICE CHARGE (February 2026)	-\$19.54
			Ending Bank Balance:	\$12,848.76
		Balance as of 3/1/2026	Beginning Balance:	\$12,848.76
3/9/2026	3298	Oriental Bank	Document Request	-\$244.00
3/13/2026	3299	Banco Popular de Puerto Rico	Document Request	-\$157.85
			SERVICE CHARGE (March 2026)	-\$20.82
			Ending Bank Balance:	\$12,426.09
		Balance as of 4/1/2026	Beginning Balance:	\$12,426.09
4/7/2026			Replenishment of Imprest Fund	\$227.29
4/15/2026	3300	Inter Island Auto	Service THS-766	-\$121.10
			SERVICE CHARGE (April 2026)	-\$18.55
			Ending Bank Balance:	\$12,513.73
		Balance as of 5/1/2026	Beginning Balance:	\$12,513.73
			SERVICE CHARGE (May 2026)	-\$18.95
			Ending Bank Balance:	\$12,494.78
		Balance as of 6/1/2026	Beginning Balance:	\$12,494.78
			Replenishment of Imprest Fund	\$6,871.61
5/19/2026	3301	Caribbean Computer Consortium	Equipment	-\$5,695.00
6/24/2026	3303	Caribbean Auto Mart	Service THS-765	-\$3,202.14
6/26/2026	3305	Delia Thomas	Per diem for STX 6/29/2026-7/1/2026	-\$225.00
			SERVICE CHARGE (June 2026)	-\$16.81
			Ending Bank Balance:	\$10,227.44

Exhibit VIII

OPEN ENCUMBRANCES

The Office of the Inspector General has ten (10) Open Encumbrances totaling \$141,375.44 and can be viewed as *Exhibit IX*.

Purchase Order Number	Vendor	Outstanding Balance	Encumbrance Date	Aging Category
4183	Carlos Iron Works	\$3,200.00	03/12/2026	61-90+ Days
7226	Centurion Security Systems, Inc	\$6,632.00	07/10/2026	0-30 Days
711	Stacey Chados	\$2,500.00	10/01/2025	61-90+ Days
5003	Stacey Chados	\$70,000.00	04/08/2026	61-90+ Days
2200	Robert Building Services, LLC	\$1,525.00	01/28/2026	61-90+ Days
803	Tempaire International Inc.	\$1,033.50	12/08/2025	61-90+ Days

Purchase Order Number	Vendor	Outstanding Balance	Encumbrance Date	Aging Category
380	The Windward Company	\$6,226.05	11/20/2025	61-90+ Days
7105	TJ Ocean Auto V, LLC	\$43,900.00	06/23/2026	0-30 Days
806	U.S. Bank National Association	\$841.88	10/01/2025	61-90+ Days
564	U.S. Bank National Association	\$5,517.01	11/26/2025	61-90+ Days
Total Outstanding		\$141,375.44		

Exhibit IX

OUTSTANDING VENDOR PAYMENTS

The Office of the Virgin Islands Inspector General submitted their Outstanding Vendor Payments as of July 22, 2026, totaling **\$30,821.43**. This information can be viewed as *Exhibit X*.

Vendor Name	Invoice Number	Gross Amount
Association Of Certified Fraud Examiners	Pro00174276	\$219.00
Sub-Total Association of Certified Fraud Examiners		\$219.00
Chados, Stacey P.	26-05	\$5,000.00
Chados, Stacey P.	26-06	\$5,000.00
Sub-Total Chados, Stacey P.		\$10,000.00
Marsha Dubois, Custodian	01-2026	\$200.06
Sub-Total Marsha Dubois, Custodian		\$200.06
Ocean Pest Control, LLC	80040	\$90.00
Sub-Total Ocean Pest Control, LLC		\$90.00
Office of the Inspector General	03-2026b	\$23.00
Office of the Inspector General	03-2026 C	\$401.85
Office of the Inspector General	03-2026 D	\$5,695.00
Office of the Inspector General	03-2026 F	\$25.00
Office of the Inspector General	04-2026 A	\$4,497.73
Office of the Inspector General	04-2026 B	\$450.00
Office of the Inspector General	04-2026 C	\$1,251.75
Office of the Inspector General	04-2026 D	\$35.76
Office of the Inspector General	04-2026 E	\$6.08
Office of the Inspector General	04-2026 F	\$42.00
Office of the Inspector General	04-2026 G	\$350.00
Sub-Total VIIG Imprest Fund Account		\$12,778.17
One Communications	0175187537 - 7-2026	\$142.39
		\$142.39
Regional Organized Crime Information Center (ROCIC)	0073350-In	\$500.00
		\$500.00
Smartnet, LLC	6838-50428 - 7-2026	\$204.62
Smartnet, LLC	7767-50437 - 7-2026	\$617.06
		\$1821.68
VI Water & Power Authority	20633-19796 - 6-2026	\$2,467.61
VI Water & Power Authority	105609-101244 - 6/26	\$5.94

Vendor Name	Invoice Number	Gross Amount
VI Water & Power Authority	212929-95986 6-2026	\$65.69
VI Water & Power Authority	212929-95988 - 6-26	\$553.44
VI Water & Power Authority	212929-95990 6-2026	\$259.84
VI Water & Power Authority	2063319797 - 7-2026	\$2,467.61
Sub-Total VI Water & Power Authority		\$5,820.13
West Publishing Corporation	1000488330 - 6-2026	\$250.00
Sub-Total West Publishing Corporation		\$250.00
Total Outstanding Vendor Payments		30,821.43

Exhibit X

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 XI*.

Resourced Assignments	Staff Days
Fiscal Year 2025 Carryover Assignment	
Follow-up Review of Recommendations made in the Audit of Contract Administration at the VI Waste Management Authority	60
Audit of the Application of WAPA Employees' Loan Payments	24
Audit of the Administrative Functions of the Taxicab Commission	74
Audit of Billing and Collection Processes at WAPA	400
Audit of the Contracting Practices at WAPA	400
GESC Board Expenditures	200
Inspection of the East End Medical Center's leases and contracted agreements	120
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
	2,318
Fiscal Year 2026 New Starts	
Eldra Schulerbrant Residential Facility – Surprise Cash Count	20
	20
Other Anticipated FY 2026/2027 Assignments	
VI Racing Commission and the Horse Racing Improvement Fund	100
VI Festival Committee Expenditures	300
DLCA's Consumer Complaints	300
DPNR Fines and Enforcement	300
	1,000
Total Resourced Man-days	3,338
Un-resourced Assignments	
Follow-up Review of Recommendations made in the Audit of Juan F. Luis Hospital Contract Administration	90
Inspection of Unclaimed Property	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
Government-wide Collector Audit	400
Total Un-Resourced Man-days	1,890

Exhibit XI

SUMMARY

The Office of Inspector General Fiscal Year 2027 Governor's recommended budget is as follows:

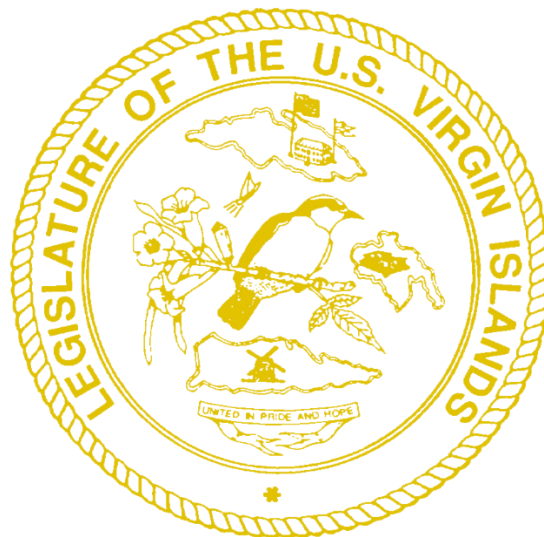
\$1,715,643.00	Personnel Services
\$767,226.00	Fringe Benefits
\$65,000.00	Supplies
\$297,422.00	Other Services and Charges
\$45,100.00	Utilities
\$8,001.00	Capital Outlay
\$2,898,392.00	Fiscal Year 2027 Recommended Budget



Theodora Philip, DBA
Post Auditor

APPENDIX I PERSONNEL LISTING

POSITION NAME*	FTE*	FUNDS	STATUS	TYPE	SALARIES TOTAL
GS SALARY INCREASES	1	0100	ADJUSTMENT		\$29,633.12
ADJUSTMENT FUND 100					\$29,633.12
SUPERVISORY AUDITOR	1	0100	FILLED	CLASSIFIED	\$104,366.55
INVESTIGATIVE SUPPORT SPECIALIST	1	0100	FILLED	CLASSIFIED	\$53,217.83
CUSTODIAL WORKER/MESSENGER	1	0100	FILLED	CLASSIFIED	\$35,000.00
AUDITOR IV	1	0100	FILLED	CLASSIFIED	\$67,920.94
AUDITOR IV	1	0100	FILLED	CLASSIFIED	\$86,686.24
AUDITOR IV	1	0100	FILLED	CLASSIFIED	\$67,920.94
AUDITOR II	1	0100	FILLED	CLASSIFIED	\$56,414.73
AUDITOR I	1	0100	FILLED	CLASSIFIED	\$44,413.91
SUPERVISORY AUDITOR	1	0100	FILLED	CLASSIFIED	\$104,366.55
SUPERVISORY AUDITOR	1	0100	FILLED	CLASSIFIED	\$104,366.55
AUDITOR I	1	0100	FILLED	CLASSIFIED	\$46,634.60
AUDITOR II	1	0100	FILLED	CLASSIFIED	\$62,197.24
CLASSIFIED FILLED FUND 100	12				\$833,506.08
SPECIAL INVESTIGATOR	1	0100	VACANT	CLASSIFIED	\$46,634.60
AUDITOR I	1	0100	VACANT	CLASSIFIED	\$44,413.91
CLASSIFIED VACANT FUND 100	2				\$91,048.51
DEPUTY VI INSPECTOR GENERAL	1	0100	FILLED	EXEMPT	\$115,000.00
INFORMATION TECHNOLOGY SPECIALIST	1	0100	FILLED	EXEMPT	\$93,000.00
VI INSPECTOR GENERAL	1	0100	FILLED	EXEMPT	\$129,455.00
WRITER-EDITOR	1	0100	FILLED	EXEMPT	\$70,000.00
CHIEF OF INVESTIGATIONS	1	0100	FILLED	EXEMPT	\$107,000.00
DIRECTOR OF BUDGET AFFAIRS	1	0100	FILLED	EXEMPT	\$70,000.00
UNCLASSIFIED FILLED FUND 100	6				\$584,455.00
CHIEF OF AUDIT	1	0100	VACANT	EXEMPT	\$107,000.00
SENIOR SPECIAL INVESTIGATOR	1	0100	VACANT	EXEMPT	\$70,000.00
UNCLASSIFIED VACANT FUND 100	2				\$177,000.00
TOTAL OFFICE OF THE INSPECTOR GENERAL	22				\$1,715,642.71



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- POST AUDIT DIVISION -

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