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## Internal Audit

*Anchorage: Performance. Value. Results.*

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### Mission

The primary focus of Internal Audit is to assist the Mayor and the Municipal Assembly in ensuring that proper accountability is maintained over public funds and to improve the efficiency and effectiveness of Municipal government within the constraints of the Anchorage Municipal Code.

To accomplish this, Internal Audit performs audits to ensure the reliability and integrity of financial records, compliance with established Municipal Policy and Procedures, accountability and protection of Municipal assets, and the achievement of program results. The responsibilities of Internal Audit are outlined specifically in Anchorage Municipal Code 3.20.

### Core Services

- Conduct independent operational audits of Municipal operations and activities
- Evaluate the reliability of internal accounting administrative controls
- Conduct compliance audits of grants and contracts
- Provide findings and recommendations for improved efficiency and effectiveness of Municipal operations and processes
- Provide management assistance to the Administration and Assembly
- Assist the Anchorage Police Department's Evidence Section in certifying the proper disposal of found, abandoned, or forfeited property in accordance with Anchorage Municipal Code Chapter 7.25, *Disposition of Disposable Property*
- Conduct Sunset Audits of Boards and Commissions.
- In accordance with the concept of shared services, provide internal audit support to the Anchorage School District through one staff auditor fully funded by the School District

### Accomplishment Goals

- Provide the Assembly and Mayor with objective information by completing the requested audits and special projects in the approved annual audit plan.

### Performance Measures

Progress in achieving goals will be measured by:

<b>Measure 1: The number of audit reports issued</b>
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	2019	2020	2021*	2022	2023 Q1	2023 Q2	2023 Q3	2023 Q4
# issued	17	13	22	17	2	1	6	

\*Includes the reporting of Anchorage School District Internal Audit reports starting in 2021 3<sup>rd</sup> Quarter.

**Measure 2: The number of special projects completed**

	2019	2020	2021*	2022	2023 Q1	2023 Q2	2023 Q3	2023 Q4
# completed	16	15	22	16	3	4	3	

\*Includes the reporting of Anchorage School District Internal Audit special projects starting in 2021 3<sup>rd</sup> Quarter.

**Measure 3: The percentage of audit findings in reports of audit with management concurrence**

	2019	2020	2021	2022	2023 Q1	2023 Q2	2023 Q3	2023 Q4
% management concurrence	100%	100%	100%	100%	100%	100%	100%	

**Measure 4: Total number of staff hours provided to the external auditors**

	2019	2020	2021	2022	2023 Q1	2023 Q2	2023 Q3	2023 Q4
# of staff hours to external auditors	362.75	N/A	N/A	N/A	N/A	N/A	N/A	

### PVR Measure WC: Managing Workers' Compensation Claims

Reducing job-related injuries is a priority for the Administration by ensuring safe work conditions and safe practices. By instilling safe work practices, we ensure not only the safety of our employees but reduce the potential for injuries and property damage to the public. The Municipality is self-insured and every injury poses a financial burden on the public and the injured worker's family. It just makes good sense to WORK SAFE.

Results are tracked by monitoring monthly reports issued by the Risk Management Division.

