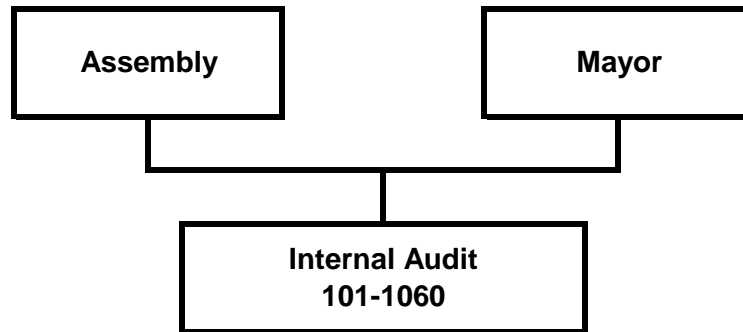


Internal Audit



Internal Audit

Peter Raiskums, Director

343-4438

Department Mission

Provide the Assembly and Mayor with objective information to ensure a high degree of public accountability is maintained and government operations are efficient and effective

Strategies: How the department meets its mission

- Conduct performance audits
- Conduct independent operational audits of Municipal operations and activities
- Provide findings for improved efficiency and effectiveness of Municipal processes
- Evaluate the reliability of internal accounting and administrative controls
- Provide statistical analysis of data
- Review management systems and programs
- Examine financial and other data

Divisions

The Office of the Internal Auditor does not have any divisions

Internal Audit

Resource Plan

Divisions	2008 Actuals	2009 Revised	2010 Proposed	FY 10 v 09 % Chg
Expenditures				
Internal Audit	\$ 505,074	\$ 529,272	\$ 546,071	3.2%
Total Direct Cost	\$ 505,074	\$ 529,272	\$ 546,071	3.2%
Revenues				
Internal Audit	\$ (22,512)			
Total Revenue	\$ (22,512)	\$ -	\$ -	
Cost of Services Provided:				
By Other Departments	\$ 112,012	\$ 53,495	\$ 52,806	-1.3%
To Other Departments	(594,573)	(582,770)	(603,052)	3.5%
Total Cost	\$ (482,561)	\$ (529,275)	\$ (550,246)	4.0%
Net Cost	\$ 1	\$ (3)	\$ (4,175)	139.0%

Expenditure by Category	2008 Actuals	2009 Revised	2010 Proposed	FY 10 v 09 % Chg
Salaries and Benefits	\$ 492,604	\$ 517,796	\$ 534,595	3.2%
Supplies	8,316	1,200	1,200	0.0%
Travel	1,429	2,500	2,500	0.0%
Contractual/Other Services		6,406	6,406	0.0%
Equipment, Furnishings	2,725	1,370	1,370	0.0%
Debt Service/Depreciation				
Total Direct Cost	\$ 505,074	\$ 529,272	\$ 546,071	3.2%

Positions	2008 Revised	2009 Revised	2010 Proposed
Full-Time	4	4	4
Part-Time	1	1	1
Temporary/Seasonal			
Total Positions	5	5	5

Internal Audit

Reconciliation from 2009 Revised Budget to 2010 Proposed Budget

	Direct Costs	Positions		
		FT	PT	T
2009 Revised Budget	\$ 529,272	4	1	
2009 One-Time Requirements				
- None				
Transfers (to)/from Other Agencies				
- None				
Debt Service Changes				
Changes in Existing Programs/Funding for 2009				
- Salary and benefits adjustments	16,859			
2010 Continuation Level	<u>\$ 546,131</u>	<u>4</u>	<u>1</u>	<u>-</u>
Transfers (to)/from Other Agencies				
- None				
Debt Service Changes				
2010 Budget Changes				
- Salary and benefits adjustments	(60)			
2010 Proposed Budget	<u><u>\$ 546,071</u></u>	<u><u>4</u></u>	<u><u>1</u></u>	<u><u>-</u></u>

Internal Audit

Division's Purpose

- Provide the Assembly and Mayor with objective information to ensure a high degree of public accountability is maintained and government operations are efficient and effective

Programs	Goals	FY 2009 Revised	FY 2010 Proposed
Audit Reporting			
Conduct independent audits of Municipal operations and activities	Issue at least four audit reports per auditor per year		
Evaluate the adequacy of internal accounting and administrative controls			
Conduct compliance audits of grants and contracts to ensure State and Federal funds are properly spent			
Investigate and report on suspected fraud, abuses, and illegal acts to ensure public funds are spent properly			
Provide findings and recommendations for improved efficiency and effectiveness of Municipal processes	90% or greater management concurrence with audit findings		
Assist the external auditors in the annual financial audit and Federal and State single audits	Provide 500 audit hours assistance to the external auditors, which will result in tax dollar savings of approximately \$32,000 for 2010 (\$95 per hour external cost versus an average of \$31 in house		
Special Projects			
Provide management assistance to the Administration and Assembly through special studies including:	Issue at least four special projects per auditor per year		
Examination of financial and other data			
Review of management systems and programs as requested by Management			
Financial analysis of labor contracts			
Division Direct Cost Total		\$ 529,272	\$ 546,071

