Internal Audit Department

Anchorage: Performance. Value. Results.

Mission

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

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 external auditors I the annual financial and Federal and State Single audits

Accomplishment Goals

- Provide the Assembly and Mayor with objective information by completing the requested audits and special projects in the approved annual audit plan
- Reduce expenses by providing audit staff hours to the external auditors for the annual financial and Federal and State Single audits

Performance Measures

Progress in achieving goals will be measured by:

Measure #1: The number of audit reports issued

	2008	2009	2010	2011	2012 Q1	2012 Q2	2012 Q3	2012 Q4
# issued	13	15	13	17	3	3		

Measure #2: The number of special projects completed

	2008	2009	2010	2011	2012 Q1	2012 Q2	2012 Q3	2012 Q4
# completed	20	16	11	10	1	2		

Measure #3: The number of audit findings in reports of audit with management concurrence.

	2008	2009	2010	2011	2012 Q1	2012 Q2	2012 Q3	2012 Q4
% management concurrence	98%	100%	100%	100%	100%	100%		

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

	2008	2009	2010	2011	2012 Q1	2012 Q2	2012 Q3	2012 Q4
# of staff hours to external auditors	501	471	518	545	287	189	0	0

Performance Measure Methodology Sheet

Internal Audit Department

Measure #1: The number of audit reports issued.

Type

Efficiency

Accomplishment Goal Supported

Help ensure that a high degree of public accountability is maintained and government operations are efficient and effective.

Definition

Measures the number of reports completed in one year.

Data Collection Method

Count the number of reports issued.

Frequency

The measurement will be performed at the beginning of each quarter.

Measured By

The Audit Technician will collect the data from the report register.

Reporting

The Director of Internal Audit will maintain a quarterly and annual report in Excel from the data received from the audit technician. The information will be displayed numerically and graphically.

Used By

The Director of Internal Audit will use the information to assist in determining department productivity.

Performance Measure Methodology Sheet

Internal Audit Department

Measure #2: The number of special projects completed.

Type

Effectiveness

Accomplishment Goal Supported

Help ensure that a high degree of public accountability is maintained and government operations are efficient and effective.

Definition

Measures the number of special projects completed in one year.

Data Collection Method

Count the number of special projects completed.

Frequency

The measurement will be performed at the beginning of each quarter.

Measured By

The Audit Technician will collect the data from the report register.

Reporting

The Director of Internal Audit will maintain a quarterly and annual report in Excel from the data received from the audit technician. The information will be displayed numerically and graphically.

Used By

The Director of Internal Audit will use the information to determine the effectiveness of management assistance to management.

Performance Measure Methodology Sheet

Internal Audit Department

Measure #3: The number of audit findings in audit reports with management concurrence.

Type

Effectiveness

Accomplishment Goal Supported

Help ensure that a high degree of public accountability is maintained and government operations are efficient and effective.

Definition

Measures management concurrence to audit findings

Data Collection Method

Count the number of audit recommendations with management concurrence and non-concurrence.

Frequency

The measurement will be performed at the beginning of each quarter.

Measured By

The Audit Technician will collect the data from each audit report.

Reporting

The Director of Internal Audit will maintain a quarterly and annual report in Excel from the data received from the audit technician. The information will be displayed numerically and graphically.

Used By

The Director of Internal Audit will use the information to assist in determining the accuracy of the audit procedures and benefit of the audit to management.

Performance Measure Methodology Sheet

Internal Audit Department

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

Type

Efficiency

Accomplishment Goal Supported

Save tax dollars for the annual financial and single audit performed under contract by an external audit firm.

Definition

Measures the number of hours worked by audit staff on the annual financial and single audit as required by the audit contract

Data Collection Method

Hours recorded on the auditor timesheets.

Frequency

The measurement will be performed monthly during the course of the financial and single audit.

Measured By

The Audit Technician will collect the data from bi-weekly staff time sheets.

Reporting

The Director of Internal Audit will maintain a quarterly and annual report in Excel from the data received from the audit technician. The information will be displayed numerically and graphically.

Used By

The Director of Internal Audit and the Clerk's Office will use the information to determine compliance with the financial audit contract and the approximate dollar savings associated with the hours worked by audit staff.