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## Internal Audit Department

*Anchorage: Performance. Value. Results.*

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### Performance Measures

Progress in achieving goals will be measured by:

<b><u>Measure #1:</u> The number of audit reports issued</b>
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	2007	2008	2009	2010	2011 Q1	2011 Q2	2011 Q3	2011 Q4
# issued	12	13	15	13	5	3	7	

<b><u>Measure #2:</u> The number of special projects completed</b>
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	2007	2008	2009	2010	2011 Q1	2011 Q2	2011 Q3	2011 Q4
# completed	15	20	16	11	2	1	5	

<b><u>Measure #3:</u> The number of audit findings in reports of audit with management concurrence.</b>
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	2007	2008	2009	2010	2011 Q1	2011 Q2	2011 Q3	2011 Q4
% management concurrence	100%	98%	100%	100%	100%	100%	100%	

<b><u>Measure #4:</u> Total number of staff hours provided to the external auditors</b>
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	2007	2008	2009	2010	2011 Q1	2011 Q2	2011 Q3	2011 Q4
# of staff hours to external auditors	472	501	471	518	306	238	0	0

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**Performance Measure Methodology Sheet**  
**Internal Audit Department**

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<b>Measure #1: The number of audit reports issued.</b>
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**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.

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**Performance Measure Methodology Sheet**  
**Internal Audit Department**

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<b>Measure #2: The number of special projects completed.</b>
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**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.

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**Performance Measure Methodology Sheet**  
**Internal Audit Department**

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<b>Measure #3: The number of audit findings in audit reports with management concurrence.</b>
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**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.

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**Performance Measure Methodology Sheet**  
**Internal Audit Department**

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<b>Measure #4: Total number of staff hours provided to the external auditors.</b>
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**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.