

INTERNAL AUDIT

INTERNAL AUDIT

Assembly

Mayor

Internal Audit
1060

DEPARTMENT SUMMARY

DEPARTMENT

INTERNAL AUDIT

MISSION

To provide the Assembly and the Mayor with objective information to assist them in determining whether government operations are adequately controlled and whether the required high degree of public accountability is maintained.
(AMC 3.20.100)

MAJOR PROGRAMMING HIGHLIGHTS

- Conduct 20 independent and comprehensive audits of various municipal activities.
- Provide management assistance to the Assembly and the administration through special studies and consulting.
- Assist the external auditor in the performance of the year-end financial and Federal and State single audits.
- Perform audit follow-up to monitor implementation of management action to correct reported problems.
- Perform all audit work in accordance with government auditing standards to help ensure full accountability, compliance with public laws and contracts, and the economy and efficiency of municipal operation.

RESOURCES

	1988	1989
Direct Costs	\$ 339,050	\$ 339,050
Program Revenues	\$ 0	\$ 0
Personnel	5FT 1PT	5FT 1PT

1989 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY							
	1988 REVISED	1989 BUDGET	1988 REVISED				1989 BUDGET			
			FT	PT	T	TOTAL	FT	PT	T	TOTAL
INTERNAL AUDIT	339,050	339,050	5	1		6	5	1		6
OPERATING COST	339,050	339,050	5	1		6	5	1		6
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	339,050	339,050								
ADD INTRAGOVERNMENTAL CHARGES	55,570	46,790								
CHARGES FROM OTHERS										
TOTAL DEPARTMENT COST	394,620	385,840								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	282,940	258,940								
FUNCTION COST	111,680	126,900								
LESS PROGRAM REVENUES	0	0								
NET PROGRAM COST	111,680	126,900								

1989 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	318,880	2,750	13,420	4,000	339,050
DEPT. TOTAL WITHOUT DEBT SERVICE	318,880	2,750	13,420	4,000	339,050
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	318,880	2,750	13,420	4,000	339,050

RECONCILIATION FROM 1988 REVISED TO 1989 BUDGET

DEPARTMENT: INTERNAL AUDIT

	DIRECT COSTS	POSITIONS		
		FT	PT	T
1988 REVISED BUDGET:	\$ 339,050	5FT	1PT	
REDUCTIONS TO EXISTING PROGRAMS:				
None				
EXPANSIONS IN EXISTING PROGRAMS:				
None				
NEW PROGRAMS:				
None				
MISCELLANEOUS INCREASES (DECREASES):				
None				
1989 BUDGET	\$ 339,050	5FT	1PT	

1989 PROGRAM PLAN

DEPARTMENT: INTERNAL AUDIT
PROGRAM: Internal Audit

DIVISION:

PURPOSE:

To provide the Assembly and Mayor with objective information to assist in determining whether governmental operations are adequately controlled and if the required high degree of public accountability is maintained. (AMC 3.20.100).

1988 PERFORMANCES:

- Conduct independent and comprehensive management audits of various municipal operations.
- Review the reliability and integrity of financial and operating information.
- Conduct audits of grants and contracts.
- Provide management assistance to the administration and Assembly through audits and special studies.
- Assist the external auditor in the year-end financial and federal and state single audits.
- Emphasize economy and efficiency of municipal operations.
- Perform audit follow-up of prior recommendations.
- Conduct revenue reviews and audits.

1989 OBJECTIVES:

- Conduct independent and comprehensive management audits of various municipal operations,
- Review the reliability and integrity of financial and operating information.
- Conduct audits of grants and contracts.
- Provide management assistance to the administration and Assembly through audits and special studies.
- Assist the external auditor in the year-end financial and federal and state single audits.
- Emphasize economy and efficiency of municipal operations.
- Perform audit follow-up of prior recommendations.
- Conduct revenue reviews and audits.

RESOURCES:

	1987 REVISED			1988 REVISED			1989 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	5	1	0	5	1	0	5	1	0
PERSONAL SERVICES	\$	366,860		\$	319,120		\$	318,880	
SUPPLIES		880			2,440			2,750	
OTHER SERVICES		4,670			13,490			13,420	
CAPITAL OUTLAY		0			4,000			4,000	
TOTAL DIRECT COST:	\$	372,410		\$	339,050		\$	339,050	

PERFORMANCE MEASURES:

- Audit reports	25	27	23
- Special studies	0	1	0
- Revenue reviews	0	0	0

2 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
1, 2

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M U N I C I P A L I T Y O F A N C H O R A G E
1989 DEPARTMENT RANKING

Funding Line at Rank 1

DEPT: 03 -INTERNAL AUDIT
DEPT BUDGET UNIT/
RANK PROGRAM

SVC
LVL

1 1060-INTERNAL AUDIT
0027-Internal Audit
SOURCE OF FUNDS, THIS SVC LEVEL:
TAX SUPPORT
IGC SUPPORT

1 Provide the Assembly and the Mayor with
OF a less than adequate audit service to
5 assist in determining whether governmental
operations are adequately controlled
and whether the required high degree
of public accountability is maintained
in violation of AMC 3.20.100B.

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
4	2	0	269,200	2,440	13,420	0	0	285,060

SUBTOTAL OF FUNDED SERVICE LEVELS, INTERNAL AUDIT

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
4	2	0	269,200	2,440	13,420	0	0	285,060

DEPARTMENT OF INTERNAL AUDIT

FUNDING LINE

285,060

2 1060-INTERNAL AUDIT
0027-Internal Audit
SOURCE OF FUNDS, THIS SVC LEVEL:
TAX SUPPORT
IGC SUPPORT

2 Provide the Assembly and the Mayor with
OF a minimum level of audit service to
5 assist in determining whether govern-
mental operations are adequately
controlled and whether the required high
degree of public accountability is
maintained in accordance with
AMC 3.20.100B. This S/L restores PT Sr
Auditor position in S/L #1 back to full
time status.

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
0	1	0	37,390	0	0	0	0	37,390

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M U N I C I P A L I T Y O F A N C H O R A G E
1989 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT

DEPT BUDGET UNIT/
RANK PROGRAM

SVC
LVL

3 1060-INTERNAL AUDIT
 0027-Internal Audit
 SOURCE OF FUNDS, THIS SVC LEVEL:
 TAX SUPPORT

3 Provide for a tax revenue auditor to
OF examine and audit personal and business
5 property tax returns and other tax
 returns as appropriate.

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
1	0	0	45,090	0	300	0	0	45,390

4 1060-INTERNAL AUDIT
 0027-Internal Audit
 SOURCE OF FUNDS, THIS SVC LEVEL:
 TAX SUPPORT

4 Provide for full time administrative
OF support for the Department. This will
5 relieve the audit staff from administra-
 tive tasks allowing more time for audit
 work.

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
0	1	0	18,570	0	0	0	0	18,570

5 1060-INTERNAL AUDIT
 0027-Internal Audit
 SOURCE OF FUNDS, THIS SVC LEVEL:
 IGC SUPPORT

5 Provide for a full time utility auditor.
OF This will add 5 audit and will assist in
5 improving the economy, efficiency and
 effectiveness of the various utilities.

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
1	0	0	49,250	0	0	0	0	49,250

TOTALS FOR DEPARTMENT OF INTERNAL AUDIT

, FUNDED AND UNFUNDED

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
6	4	0	419,500	2,440	13,720	0	0	435,660