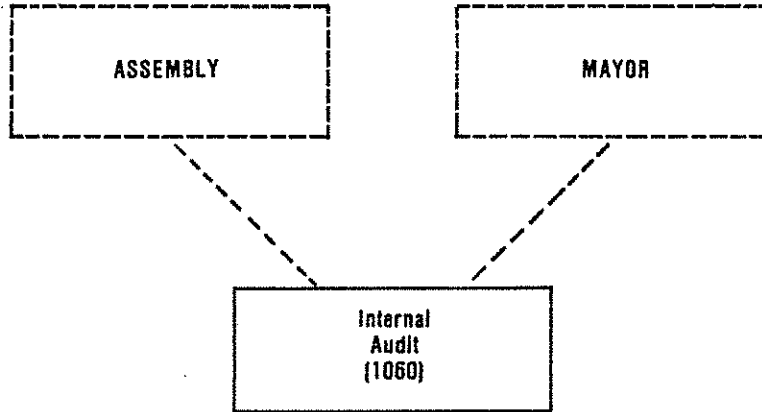


ORGANIZATION CHART INTERNAL AUDIT



Department		MAJOR OBJECTIVES FOR 1982	MAJOR OBJECTIVES FOR 1983	MAJOR PROGRAM CHANGES FOR 1983
Internal Audit				
CODE	BUDGET UNIT			
1060	Internal Audit	- Conduct 28 audit projects	- Conduct 31 audit projects	- Improve audit coverage through use of computer terminal for data collection

DEPARTMENT					
Internal Auditor					
ACCOUNT NUMBER	DIVISIONS/SECTIONS	1981	1982	1983	
		ACTUAL	REVISED	PROPOSED	ADOPTED
1060	Internal Auditor	233,630	293,770	337,350	323,090
	Direct Organizational Cost	233,630	293,770	337,350	323,090
	Add Intragovernmental Charges	55,490	39,600	44,650	40,120
	Total Department Cost	289,120	333,370	382,000	363,210
	Less Intragovernmental Charges	109,520	112,000	128,800	128,800
	Function Cost	199,600	221,370	253,200	234,410
	Less Operational Revenues	-0-	-0-	-0-	-0-
	Net Program Cost	179,600	221,370	253,200	234,410

DEPT. — Internal Audit	UNIT NO. 1060	DIV.	UNIT NO.	SEC.	UNIT NO.
------------------------------	------------------	------	----------	------	----------

MISSION
To provide the Assembly and the Administration with objective information to assist them in determining whether governmental operations are adequately controlled and whether the required high degree of public accountability is maintained.

SUMMARY DESCRIPTION OF 1983 LEVEL OF SERVICE

Internal Auditor, three Senior Auditors and one Auditor will conduct 31 audit projects as a portion of a continuing program to examine appropriate matters regarding the entire Municipal organization over a three year period.

WORKLOAD

- 31 Audit projects, including observation of physical counts of major inventories, direct confirmation of utility accounts receivable and reviews of other selected areas

WORK ACTIVITIES

- Review and appraise the soundness and application of accounting, financial and operating controls
- Ascertain the extent of compliance with established policies and procedures
- Ascertain the extent to which Municipal assets are accounted for and protected from loss
- Ascertain the reliability of accounting and other data developed within the Municipality

CHANGES FROM CURRENT LEVEL

Addition of capability to extract information from data on computer files for audit analysis.

PERFORMANCE MEASURES FOR THIS LEVEL OF SERVICE

DESCRIPTION	1982 BUDGETED	1983 PLANNED
Internal audit reports published	28	31
Hours of direct assistance to independent auditors	200	200

Dept.	Unit No.	Div.	Unit No.	Section	Unit No.
Internal Auditor	1060				
FINANCIAL RESOURCES		1981	1982	1983	
		ACTUAL	REVISED	PROPOSED	ADOPTED
EXPENDITURES:					
Personal Services		225,490	287,610	323,100	308,840
Supplies		770	850	950	950
Other Services & Charges		7,370	5,310	13,050	13,050
Debt Service		-0-	-0-	-0-	-0-
Capital Outlay		-0-	-0-	250	250
DIRECT ORGANIZATIONAL COST		233,630	293,770	337,350	323,090
Intragovernmentals from Others		55,490	39,600	44,650	40,120
BUDGET UNIT COST		289,120	333,370	382,000	363,210
Intragovernmentals to Others		109,520	112,000	128,800	128,800
FUNCTION COST		179,600	221,370	253,200	234,410
LESS OPERATIONAL REVENUES:					
Licenses and Permits		-0-	-0-	-0-	-0-
Fines and Forfeitures		-0-	-0-	-0-	-0-
Charges for Service		-0-	-0-	-0-	-0-
Other Operational Revenues		-0-	-0-	-0-	-0-
TOTAL OPERATIONAL REVENUES		-0-	-0-	-0-	-0-
NET PROGRAM COST		179,600	221,370	253,200	234,410
PERSONNEL RESOURCES		RANGE & STEP	1982 BUDGET	1983	
				PROPOSED	ADOPTED
Internal Auditor		22E	1	1	1
Senior Auditor		15N D-F	3	3	3
Auditor		14N F	1	1	1
TOTAL			5	5	5