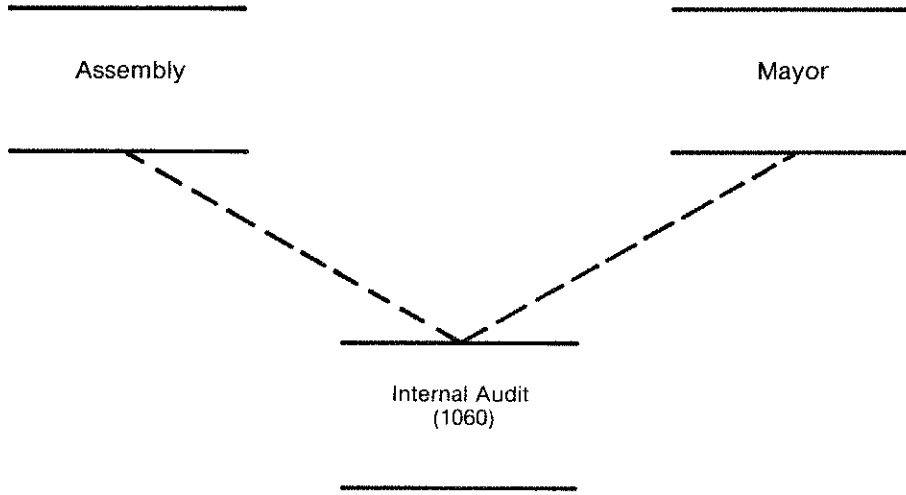


INTERNAL AUDIT

INTERNAL AUDIT



DEPARTMENT SUMMARY

Department

INTERNAL AUDIT

Mission

To provide the Assembly and the Mayor or his/her designee with objective information to assist in determining whether governmental operations are adequately controlled and whether the required high degree of public accountability is maintained.

Major Program Highlights

- The Internal Auditor and five staff auditors will conduct 40 audit projects examining the soundness and application of accounting, financial, and internal controls.
- The staff will ascertain the extent of compliance with established policies and procedures; the extent to which municipal assets are accounted for and protected from loss; and the reliability of accounting and other data developed within the Municipality.
- Staff will pay increased attention to the audit of third-party contractors and other providers in accordance with contract terms and state and federal regulations, and increased attention to electronic data processing, for both the mainframe and distributed systems.

Resources

	1984	1985
Direct Costs	\$ 374,220	\$ 427,390
Program Revenues	\$ 2,000	\$ 2,000
Personnel	6FT	6FT

**PROGRAM PLAN
1985 APPROVED BUDGET**

DEPARTMENT: INTERNAL AUDIT

DIVISION/PROGRAM	DIRECT COSTS	POSITIONS
— Provide audit coverage of municipal departmental units over a three- to four-year cycle with more frequent attention to such areas as major inventories and receivables, electronic data processing, and audits of selected grants and contracts of the Municipality.	\$ 427,390	6FT
	<u><u>\$ 427,390</u></u>	<u><u>6FT</u></u>

**RESOURCE PLAN
1985 APPROVED BUDGET**

DEPARTMENT: INTERNAL AUDIT

1984/1985 RESOURCE COMPARISON

Division/Title	FINANCIAL RESOURCES		PERSONNEL RESOURCES							
	1984 REVISED	1985 APPROVED	1984 REVISED				1985 APPROVED			
			FT	PT	TEMP	TOTAL	FT	PT	TEMP	TOTAL
Internal Audit	374,220	427,390	6	0	0	6	6	0	0	6
Direct Organizational Cost	374,220	427,390	6	0	0	6	6	0	0	6
Add Intragovernmental Charges	34,090	38,070								
Total Department Cost	408,310	465,460								
Less Intragovernmental Charges	119,400	176,200								
Function Cost	288,910	289,260								
Less Program Revenues	2,000	2,000								
Net Program Cost	286,910	287,260								

1985 APPROVED RESOURCES BY CATEGORY OF EXPENSE

Division/Title	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	DIRECT COST TOTAL
Internal Audit	420,150	900	5,950	0	390	427,390
Department Total	420,150	900	5,950	0	390	427,390

RECONCILIATION FROM 1984 REVISED TO 1985 APPROVED BUDGET

DEPARTMENT: INTERNAL AUDIT

	DIRECT COSTS	POSITIONS
1984 REVISED BUDGET:	\$374,220	6FT
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1985:	20,820	
REDUCTIONS IN EXISTING PROGRAMS:		
— None		
EXPANSIONS IN EXISTING PROGRAMS:		
— Full-year funding for grants auditor position funded for nine months in 1984.	10,840	
NEW PROGRAMS:		
— None		
OTHER (MISCELLANEOUS INCREASES/DECREASES):		
— Additional salary and benefits budget required for an Information Systems auditor, hired at a rate higher than budgeted in 1984.	21,510	
1985 APPROVED BUDGET:	<u><u>\$427,390</u></u>	<u><u>6FT</u></u>