

DEPARTMENT SUMMARY

Department

INTERNAL AUDIT

Mission

To provide the Assembly and the Mayor 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 Audit Department will conduct 40 comprehensive audits of various municipal activities.
- The Internal Audit Department will also provide management assistance to the administration and the Assembly through special studies and consulting.
- Audit follow-up will be performed to insure implementation of corrective action and elimination of reported problems.
- All audit work will be performed in compliance with government auditing standards to help insure full accountability and assist municipal officials and employees in carrying out their responsibilities.

Resources

	1985	1986
Direct Costs	\$ 439,840	\$ 443,000
Program Revenues	\$ 2,000	\$ -0-
Personnel	7FT	7FT

**RESOURCE PLAN
1986 PROPOSED BUDGET**

DEPARTMENT: INTERNAL AUDIT

1985/1986 RESOURCE COMPARISON

Division/Title	FINANCIAL RESOURCES		PERSONNEL RESOURCES							
	1985 REVISED	1986 PROPOSED	1985 REVISED				1986 PROPOSED			
			FT	PT	TEMP	TOTAL	FT	PT	TEMP	TOTAL
Internal Audit	439,840	443,000	7	0	0	7	7	0	0	7
Direct Organization Cost	439,840	443,000	7	0	0	7	7	0	0	7
Add Intragovernmental Charges From Others	38,070	40,950								
Total Department Cost	477,910	483,950								
Less Intragovernmental Charges To Others	176,200	394,160								
Function Cost	301,710	89,790								
Less Program Revenues	2,000	-0-								
Net Program Cost	299,710	89,790								

1986 PROPOSED RESOURCES BY CATEGORY OF EXPENSE

Division/Title	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	DIRECT COST TOTAL
Internal Audit	429,260	900	6,060	-0-	6,780	443,000
Department Total	429,260	900	6,060	-0-	6,780	443,000

RECONCILIATION FROM 1985 REVISED TO 1986 PROPOSED BUDGET

DEPARTMENT: INTERNAL AUDIT

	DIRECT COSTS	POSITIONS
1985 REVISED BUDGET:	\$ 439,840	7FT
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1986:	6,500	
REDUCTIONS IN EXISTING PROGRAMS:		
◦ None		
EXPANSIONS IN EXISTING PROGRAMS:		
◦ None		
NEW PROGRAMS:		
◦ None		
OTHER (MISCELLANEOUS INCREASES/DECREASES):		
◦ Reduce overtime requirements	(3,340)	
1986 PROPOSED BUDGET:	<u>\$ 443,000</u>	<u>7FT</u>

1986 PROGRAM PLAN

DEPARTMENT: Internal Audit

DIVISION:

PROGRAM: Internal Audit

PROGRAM CATEGORY: Internal Audit

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).

1985 PERFORMANCE:

- ° Provide audit coverage of municipal departments over a 3 to 4 year cycle with more frequent attention to such areas as major inventories and receivables, continuation of electronic data processing areas and continuation of audits of selected grants and contracts of the municipality.

1986 OBJECTIVES:

- ° Conduct 40 meaningful and comprehensive audits of various municipal operations.
- ° Conduct audits of grants and contracts.
- ° Conduct audits of information systems operations.
- ° Inventory municipal assets.
- ° Perform audit follow-up of prior recommendations.
- ° Provide management assistance to the administration and Assembly through special studies and consulting service.

1986 PROGRAM PLAN

RESOURCES:	<u>1984 Revised</u>	<u>1985 Revised</u>	<u>1986 Proposed</u>
PERSONNEL:	6FT	7FT	7FT
COST:			
PERSONAL SERVICES	\$366,070	\$432,600	\$429,260
SUPPLIES	900	900	900
OTHER SERVICES	6,240	5,950	6,060
DEBT SERVICE	-0-	-0-	-0-
CAPITAL OUTLAY	1,010	390	6,780
	<u>\$374,220</u>	<u>\$439,840</u>	<u>\$443,000</u>
 REVENUES:	 \$ 2,000	 \$ 2,000	 \$ -0-
 PERFORMANCE MEASURES:			
	<u>1984 Revised</u>	<u>1985 Estimated</u>	<u>1986 Projected</u>
◦ Audit reports	35	40	40
◦ Special studies	-0-	2	5