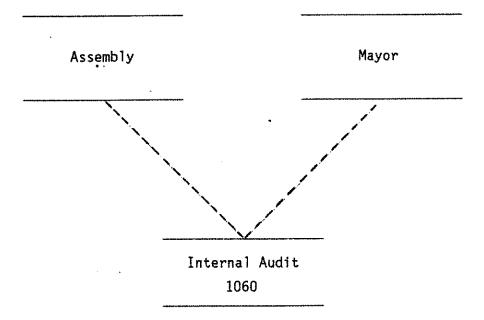
INTERNAL AUDIT

INTERNAL AUDIT



DEPARTMENT SUMMARY

Department

INTERNAL AUDIT

Mission

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

Major Programming Highlights

- Conduct 25 independent and comprehensive audits of various municipal activities.
- Provide management assistance to the administration and the Assembly 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		1986	1987			
Direct Costs	\$	435,040	\$	372,410		
Program Revenues	\$	0	\$	0		
Personne1	7FT		5FT	1PT		

1987 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

	FINANCIAL	SUMMARY	PERSONNEL SUMMARY								
DIVISION	1986 REVISED	1987 BUDGET		1986	REVIS	ED			1987	BUDG	ET
			Į FT	PT	T	TOTAL	i	FT	PT	T	TOTAL
INTERNAL AUDIT	435,040	372,410	j 7			7	i	5	1		6
			l				I				en
OPERATING COST	435,040	372,410	7			7	I	5	1		6
			1======	******	HEREE:	=====	===	****	=====	=====	=====
ADD DEBT SERVICE	0	0	I								
		*** *** *** *** *** *** *** *** ***	İ								
DIRECT ORGANIZATION COST	435,040	372,410	!								
ADD INTRAGOVERNMENTAL CHARGES	60,600	35,110									
CHARGES FROM OTHERS			ì								
			1								
TOTAL DEPARTMENT COST	495,640	407,520	1								
			!								
LESS INTRAGOVERNMENTAL	394,150	298,950	!								
CHARGES TO OTHERS			!								
			!								
FUNCTION COST	101,490	108,570	!								
	_		1								
LESS PROGRAM REVENUES	0	0									
WET PROPRIE COST	303 600	100 270	1								
NET PROGRAM COST	101,490	108,570	1 								

1987 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	377,640	880	4,670	مان الشار الذي المان الشار الذي الأمان الذي الإليان الذي الذي الذي الذي الذي الذي الذي الذي	383,190
DEPT. TOTAL WITHOUT DEBT SERVICE LESS VACANCY FACTOR ADD DEBT SERVICE	377,640 10,780	880	4,670		383,190 10,780
TOTAL DIRECT ORGANIZATION COST	366,860	880	4,670	الله فقد شب	372,410

RECONCILIATION FROM 1986 REVISED TO 1987 BUDGET

Department INTERNAL AUDIT	Dia	rect Costs	Positions		
1986 Revised Budget: Amount Required to Continue Existing Programs in 1987:	\$	435,040 30,270	7FT		
REDUCTIONS IN EXISTING PROGRAMS: - Reduction of 10 audits and 2 special studies as well as response to requests		(52,800)	(1FT)		
for audit serviceReduction of administrative staff supportfrom full time to part time		(17,130)	(1FT)	1PT	
NEW/EXPANDED PROGRAMS: - None		·			
MISCELLANEOUS INCREASES/DECREASES: Reduction in personnel account Capital outlay Other services Travel PERS/overtime adjustment Adjustment for contributions		(10,410) (6,780) 380 (1,300) (4,130) (730)			
1987 BUDGET	\$	372,410	5FT	1PT	

1987 PROGRAM PLAN

DEPARTMENT: INTERNAL AUDIT DIVISION:

PROGRAM:

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).

1986 OBJECTIVES:

- Provide audit coverage of municipal departments over a 3 to 4 year cycle. Emphasis will be given to full scope audits including economy and efficiency and financial and compliance audits. Assistance to the external auditor and responsiveness to requested audits is of primary importance.

1987 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.

RESOURCES:

	1985	REV]	SED	1986	REV.	ISED	1987	BUDGET
	FT	PT	T	FT	PΤ	T	FT	PT T
PERSONNEL:	7	0	0	7	0	0	5	1 0
PERSONAL SERVICES SUPPLIES OTHER SERVICES CAPITAL OUTLAY	\$	432, 5,	600 900 950 390	\$	5	,790 880 ,590 ,780	\$	366,860 880 4,670 0
TOTAL DIRECT COST:	\$	439	,840	\$	435	,040	\$	372,410
PROGRAM REVENUES:	\$	2,	,000	\$		0	\$	0
PERFORMANCE MEASURES: Audit reports			40			40		25
Special studies			2			5		0

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