

INTERNAL AUDIT

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Assembly

Mayor

Internal Audit
1060

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
Personnel	7FT	5FT 1PT

1987 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY							
	1986 REVISED	1987 BUDGET	1986 REVISED				1987 BUDGET			
			FT	PT	T	TOTAL	FT	PT	T	TOTAL
INTERNAL AUDIT	435,040	372,410	7			7	5	1		6
OPERATING COST	435,040	372,410	7			7	5	1		6
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	435,040	372,410								
ADD INTRAGOVERNMENTAL CHARGES	60,600	35,110								
CHARGES FROM OTHERS										
TOTAL DEPARTMENT COST	495,640	407,520								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	394,150	298,950								
FUNCTION COST	101,490	108,570								
LESS PROGRAM REVENUES	0	0								
NET PROGRAM COST	101,490	108,570								

1987 RESOURCES BY CATEGORY OF EXPENSE

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

ASSEMBLY REVISION 12/16/86

RECONCILIATION FROM 1986 REVISED TO 1987 BUDGET

Department INTERNAL AUDIT

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

1987 PROGRAM PLAN

DEPARTMENT: INTERNAL AUDIT
PROGRAM:

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).

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 REVISED			1986 REVISED			1987 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	7	0	0	7	0	0	5	1	0
PERSONAL SERVICES	\$	432,600		\$	421,790		\$	366,860	
SUPPLIES		900			880			880	
OTHER SERVICES		5,950			5,590			4,670	
CAPITAL OUTLAY		390			6,780			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

ASSEMBLY REVISION 12/16/86