

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

	1987	1988
Direct Costs	\$ 372,410	\$ 341,340
Program Revenues	\$ 0	\$ 0
Personnel	5FT 1PT	5FT 1PT

1988 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY							
	1987 REVISED	1988 BUDGET	1987 REVISED				1988 BUDGET			
			FT	PT	T	TOTAL	FT	PT	T	TOTAL
INTERNAL AUDIT	372,410	341,340	5	1		6	5	1		6
OPERATING COST	372,410	341,340	5	1		6	5	1		6
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	372,410	341,340								
ADD INTRAGOVERNMENTAL CHARGES CHARGES FROM OTHERS	35,110	52,500								
TOTAL DEPARTMENT COST	407,520	393,840								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	298,950	282,920								
FUNCTION COST	108,570	110,920								
LESS PROGRAM REVENUES	0	0								
NET PROGRAM COST	108,570	110,920								

1988 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	321,410	2,440	13,490	4,000	341,340
DEPT. TOTAL WITHOUT DEBT SERVICE LESS VACANCY FACTOR ADD DEBT SERVICE	321,410	2,440	13,490	4,000	341,340
TOTAL DIRECT ORGANIZATION COST	321,410	2,440	13,490	4,000	341,340

RECONCILIATION FROM 1987 REVISED TO 1988 BUDGET

DEPARTMENT: INTERNAL AUDIT

	DIRECT COSTS	POSITIONS
1987 Revised Budget:	\$ 372,410	5FT 1PT
REDUCTIONS TO EXISTING PROGRAMS:		
- None		
EXPANSIONS IN EXISTING PROGRAMS:		
- Increase support staff - part-time position	12,510	
NEW PROGRAMS:		
- None		
MISCELLANEOUS INCREASES (DECREASES):		
- Salary reductions (due to turnover)	(63,140)	
- Supplies	1,560	
- Capital outlay	4,000	
- Other miscellaneous	8,820	
- Vacancy factor adjustment	10,780	
- 6.6% benefits adjustment	(5,600)	
1988 BUDGET	\$ 341,340	5FT 1PT

1988 P R O G R A M P L A N

DEPARTMENT: INTERNAL AUDIT
PROGRAM: Internal Audit

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).

1987 PERFORMANCES:

- 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.

1988 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.
- Conduct revenue reviews and audits.

RESOURCES:

	1986 REVISED			1987 REVISED			1988 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	7	0	0	5	1	0	5	1	0
PERSONAL SERVICES	\$	421,790		\$	366,860		\$	321,410	
SUPPLIES		880			880			2,440	
OTHER SERVICES		5,590			4,670			13,490	
CAPITAL OUTLAY		6,780			0			4,000	
TOTAL DIRECT COST:	\$	435,040		\$	372,410		\$	341,340	

PERFORMANCE MEASURES:

- Audit reports 40 25 27
- Special studies 5 0 1

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