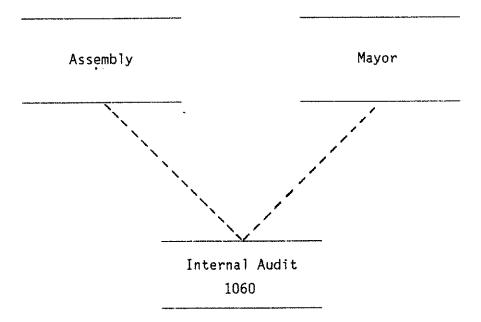
INTERNAL AUDIT

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	1987	1988
Direct Costs	\$ 372,410	\$ 341,340
Program Revenues	\$ 0	\$ 0
Personne1	5FT 1PT	5FT 1PT

1988 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

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

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 MITHOUT 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

	Dir	ect Costs	Pos	SITIONS
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) - Supplies - Capital outlay - Other miscellaneous - Vacancy factor adjustment - 6.6% benefits adjustment		(63,140) 1,560 4,000 8,820 10,780 (5,600)		
1988 BUDGET	\$	341,340	5FT	1PT

1988 PROGRAM PLAN

DEPARTMENT: INTERNAL AUDIT DIVISION:

PROGRAM: 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).

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:

11200110201	1986 FT	REV:	ISED	1987 FT	REV	ISED T	1988 FT	BUE PT	GET
PERSONNEL:	7	0	Ó	5	1	Ó	5	1	Ó
PERSONAL SERVICES SUPPLIES OTHER SERVICES CAPITAL OUTLAY	\$	5	,790 880 ,590 ,780	\$,860 880 ,670 0	\$	13,	,410 ,440 ,490 ,000
TOTAL DIRECT COST:	\$	435	,040	\$	372	,410	\$	341	,340
PERFORMANCE MEASURES: - Audit reports - Special studies			40 5			25 0			27 1

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