

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 them in determining whether government operations are adequately controlled and whether the required high degree of public accountability is maintained. (AMC 3.20.100)

MAJOR PROGRAMMING HIGHLIGHTS

- Conduct 20 independent and comprehensive audits of various municipal activities.
- Provide management assistance to the Assembly and the administration 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

	1988	1989
Direct Costs	\$ 339,050	\$ 285,060
Program Revenues	\$ 0	\$ 0
Personnel	5FT 1PT	4FT 2PT

1989 R E S O U R C E P L A N

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY			
	1988 REVISED	1989 BUDGET	1988 REVISED		1989 BUDGET	
			FT	PT	T	TOTAL
INTERNAL AUDIT	339,050	285,060	5	1		6
OPERATING COST	339,050	285,060	5	1		6
ADD DEBT SERVICE	0	0				
DIRECT ORGANIZATION COST	339,050	285,060				
ADD INTRAGOVERNMENTAL CHARGES CHARGES FROM OTHERS	55,570	47,130				
TOTAL DEPARTMENT COST	394,620	332,190				
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	282,940	258,950				
FUNCTION COST	111,680	73,240				
LESS PROGRAM REVENUES	0	0				
NET PROGRAM COST	111,680	73,240				

1989 R E S O U R C E S B Y C A T E G O R Y O F E X P E N S E

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	269,200	2,440	13,420		285,060
DEPT. TOTAL WITHOUT DEBT SERVICE	269,200	2,440	13,420		285,060
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	269,200	2,440	13,420		285,060

RECONCILIATION FROM 1988 REVISED TO 1989 BUDGET
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DEPARTMENT: INTERNAL AUDIT

	DIRECT COSTS	POSITIONS		
		FT	PT	T
1988 REVISED BUDGET:	\$ 339,050	5FT	1PT	
Amount Required to Continue Existing Programs in 1989	(14,050)			
REDUCTIONS TO EXISTING PROGRAMS:				
- Convert auditor position to part-time	(38,830)	(1FT)	1PT	
EXPANSIONS IN EXISTING PROGRAMS:				
None				
NEW PROGRAMS:				
None				
MISCELLANEOUS INCREASES (DECREASES):				
- Miscellaneous accounts	2,890			
- Capital outlay	(4,000)			
1989 BUDGET	\$ 285,060	4FT	2PT	

1989 PROGRAM PLAN

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).

1988 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.
- Conduct revenue reviews and audits.

1989 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.
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- Conduct revenue reviews and audits.

RESOURCES:

	1987 REVISED			1988 REVISED			1989 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	5	1	0	5	1	0	4	2	0
PERSONAL SERVICES	\$	366,860		\$	319,120		\$	269,200	
SUPPLIES		880			2,440			2,440	
OTHER SERVICES		4,670			13,490			13,420	
CAPITAL OUTLAY		0			4,000			0	
TOTAL DIRECT COST:	\$	372,410		\$	339,050		\$	285,060	

PERFORMANCE MEASURES:

- Audit reports	25	27	20
- Special studies	0	1	0
- Revenue reviews	0	0	0

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

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