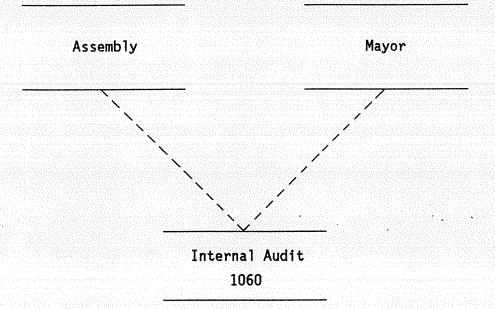
INTERNAL AUDIT

INTERNAL AUDIT



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 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

	FINANCIAL	SUMMARY	PERSONNEL SUMMARY								
DIVISION	1988 REVISED	1989 BUDGET		1988	REVIS	ED		1989	1989 BUDGET		
			I FT	PT	· T	TOTAL	I FT	PT	T	TOTAL	
INTERNAL AUDIT	339,050	285,060	1 5	1		6	4	2		6	
	400 min 100 ato 400 ato 600 min 100 ato 600		i								
OPERATING COST .	339,050	285,060	1 . 5	1		6	4	2		6	
	-		======	=====	=====	======	=====	=====	====	=====	
ADD DEBT SERVICE	0	0	I								
			l			_					
DIRECT ORGANIZATION COST	339,050	285,060	1								
			1								
ADD INTRAGOVERNMENTAL CHARGES	55,570	47,130	I								
CHARGES FROM OTHERS			1								
			1								
TOTAL DEPARTMENT COST	394,620	332,190	1								
			i		•						
LESS INTRAGOVERNMENTAL	282,940	258,950	1								
CHARGES TO OTHERS			I								
		~~~~~~~~~	I								
FUNCTION COST	111,680	73,240	1			*					
			1								
LESS PROGRAM REVENUES	0	0	1								
	*** *** *** *** *** *** *** ***		1								
NET PROGRAM COST	111,680	73,240	1								
			======	=====	=====	======	=====	======	====		

#### 1989 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT
INTERNAL AUDIT	269,200	2,440	13,420	401 400 HO FO FO GO 400 400 FO FO FO	285,060
DEPT. TOTAL WITHOUT DEBT SERVICE LESS VACANCY FACTOR . ADD DEBT SERVICE	269,200	2,440	13,420	·	285,060
	*** *** *** *** *** *** *** *** ***				
TOTAL DIRECT ORGANIZATION COST	269,200	2,440	13,420		285,060

# RECONCILIATION FROM 1988 REVISED TO 1989 BUDGET

DEPARTMENT: INTERNAL AUDIT

	Dire	ECT Costs	Po FT	SITIONS 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 - Capital outlay		2,890 (4,000)		
1989 BUDGET	\$	285,060	4FT	2PT

#### 1989 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).

#### 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.
- Perform audit follow-up of prior recommendations.
- Conduct revenue reviews and audits.

#### **RESOURCES:**

PERSONNEL:	1987 FT 5	REVI PT 1	ISED T 0	1988 FT 5	REVI PT 1	ISED T 0	1989 FT 4	BUD PT 2	GET T 0
PERSONAL SERVICES SUPPLIES OTHER SERVICES CAPITAL OUTLAY	\$	·	,860 880 ,670 0	\$	2 13	,120 ,440 ,490 ,000	\$		200 440 420 0
TOTAL DIRECT COST:	\$	372	,410	\$	339	,050	\$	285,	060
PERFORMANCE MEASURES: - Audit reports - Special studies - Revenue reviews			25 0 0			27 1 0			20 0 0

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