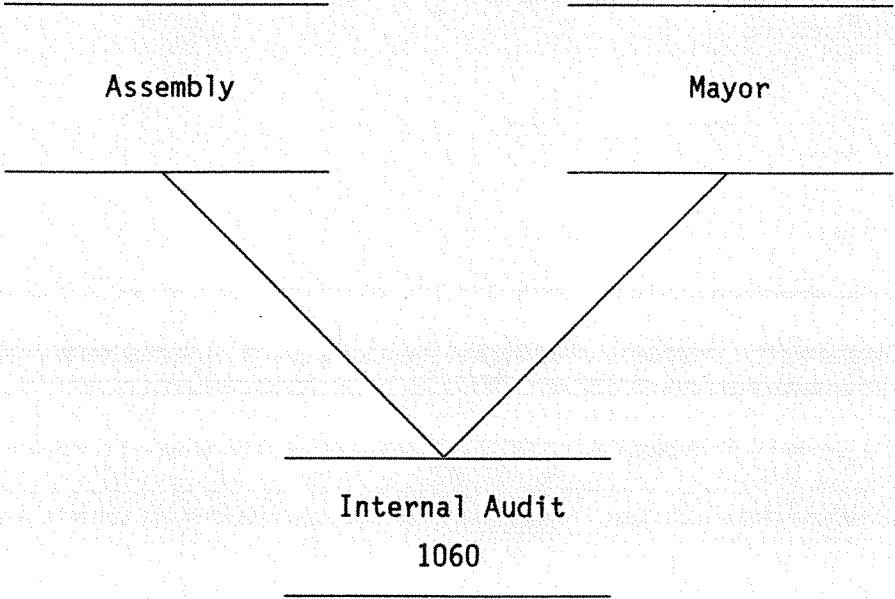


INTERNAL AUDIT

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 30 independent management and financial/compliance audits of various municipal activities and functions.
- 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

	1990	1991
Direct Costs	\$ 442,510	\$ 441,880
Program Revenues	\$ 0	\$ 0
Personnel	7FT 1PT	7FT 1PT

1991 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY			
	1990 REVISED	1991 BUDGET	1990 REVISED		1991 BUDGET	
			FT	PT	T	TOTAL
INTERNAL AUDIT	442,510	441,880	7	1		8
OPERATING COST	442,510	441,880	7	1		8
ADD DEBT SERVICE	0	0				
DIRECT ORGANIZATION COST	442,510	441,880				
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	54,130	59,780				
TOTAL DEPARTMENT COST	496,640	501,660				
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	367,000	375,200				
FUNCTION COST	129,640	126,460				
LESS PROGRAM REVENUES	0	0				
NET PROGRAM COST	129,640	126,460				

1991 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	418,190	2,750	16,940	4,000	441,880
DEPT. TOTAL WITHOUT DEBT SERVICE	418,190	2,750	16,940	4,000	441,880
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	418,190	2,750	16,940	4,000	441,880

RECONCILIATION FROM 1990 REVISED TO 1991 BUDGET

DEPARTMENT: INTERNAL AUDIT

	DIRECT COSTS	POSITIONS		
		FT	PT	T
1990 REVISED BUDGET:	\$ 442,510	7FT	1PT	
Amount Required to Continue Existing Programs in 1991:	22,770			
REDUCTIONS TO EXISTING PROGRAMS:				
- None				
EXPANSIONS IN EXISTING PROGRAMS:				
- None				
NEW PROGRAMS:				
- None				
MISCELLANEOUS INCREASES (DECREASES):				
- Allowance for Inflation	(1,080)			
- Capital Outlay Decrease	(12,000)			
- Projected 2% Contract Reduction	(20)			
- Projected Benefit Reduction	(10,300)			
1991 BUDGET	\$ 441,880	7FT	1PT	

1991 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).

1990 PERFORMANCES:

- Conduct independent and comprehensive management audits of various municipal operations and activities.
- 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.
- Evaluate the adequacy of internal accounting controls in the various municipal operations and activities.

1991 OBJECTIVES:

- Conduct independent and comprehensive management audits of various municipal operations and activities.
- Conduct independent and comprehensive operational audits of the various municipal owned utilities.
- Evaluate the adequacy of internal accounting and administrative controls in the various municipal operations and activities.
- Review the reliability and integrity of financial and operating systems and information.
- Conduct compliance audits of grants and contracts.
- Emphasize economy and efficiency of municipal operations in all management and operational audits.
- Provide management assistance to the Administration and Assembly through audits and special studies.
- Assist the external auditor in the annual financial and federal and state single audits.

RESOURCES:

	1989 REVISED			1990 REVISED			1991 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	5	1	0	7	1	0	7	1	0
PERSONAL SERVICES	\$	314,240		\$	403,520		\$	418,190	
SUPPLIES		2,750			10,900			2,750	
OTHER SERVICES		13,420			12,090			16,940	
CAPITAL OUTLAY		4,000			16,000			4,000	
TOTAL DIRECT COST:	\$	334,410		\$	442,510		\$	441,880	

PERFORMANCE MEASURES:

- Audit reports 23 20 30

3 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
1, 2, 3

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M U N I C I P A L I T Y O F A N C H O R A G E
1991 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT

DEPT	BUDGET UNIT/	SVC
RANK	PROGRAM	LVL

1 1060-INTERNAL AUDIT
0027-Internal Audit
SOURCE OF FUNDS, THIS SVC LEVEL:
TAX SUPPORT
IGC SUPPORT

1 Provide the Assembly and the Mayor with
OF a less than adequate audit service to
4 assist in determining whether govern-
mental operations are adequately
controlled and whether the required hi-
degree of public accountability is
maintained.

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
5	1	0	316,020	2,750	8,960	0	0	327,730

2 1060-INTERNAL AUDIT
0027-Internal Audit
SOURCE OF FUNDS, THIS SVC LEVEL:
TAX SUPPORT
IGC SUPPORT

2 Provide for an additional auditor
OF required to accomplish the mission and
4 responsibilities of the Department.

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
1	0	0	53,380	0	5,580	0	4,000	62,960

3 1060-INTERNAL AUDIT
0027-Internal Audit
SOURCE OF FUNDS, THIS SVC LEVEL:
TAX SUPPORT
IGC SUPPORT

3 Provide for 100% staffing required
OF to accomplish the mission and
4 responsibilities of the Department.
Provide for the upgrade of computer
hardware.

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
1	0	0	48,790	0	2,400	0	0	51,190

BPAB010R
 09/21/90
 085059

M U N I C I P A L I T Y O F A N C H O R A G E
 1991 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT

DEPT	BUDGET UNIT/	SVC
RANK	PROGRAM	LVL

SUBTOTAL OF FUNDED SERVICE LEVELS, INTERNAL AUDIT

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
7	1	0	418,190	2,750	16,940	0	4,000	441,880

----- DEPARTMENT OF INTERNAL AUDIT FUNDING LINE -----
 441,880

4 1060-INTERNAL AUDIT
 0027-Internal Audit
 SOURCE OF FUNDS, THIS SVC LEVEL:
 TAX SUPPORT
 IGC SUPPORT

4 Provide for full time administrative
 OF support for the Department. This will
 4 relieve the audit staff from administra-
 tive tasks and allow more time for audit
 work.

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
0	1	0	14,060	0	0	0	0	14,060

TOTALS FOR DEPARTMENT OF INTERNAL AUDIT , FUNDED AND UNFUNDED

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
7	2	0	432,250	2,750	16,940	0	4,000	455,940