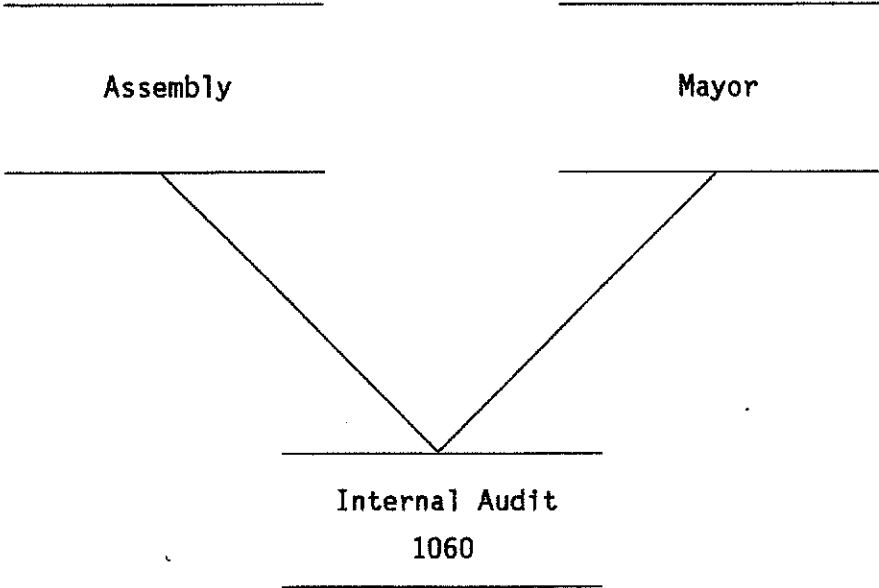


INTERNAL AUDIT

INTERNAL AUDIT



DEPARTMENT SUMMARY

DEPARTMENT

INTERNAL AUDIT

MISSION

To provide the Assembly and the Mayor with objective information to determine whether the required high degree of public accountability is maintained and to assist management personnel in improving the efficiency and effectiveness of government operations and activities (AMC 3.20.100)

MAJOR PROGRAMMING HIGHLIGHTS

- Conduct 25 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 deficiencies.
- 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

	1991	1992
Direct Costs	\$ 445,130	\$ 482,290
Program Revenues	\$ -0-	\$ -0-
Personnel	7FT 1PT	6FT 2PT

1992 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY			
	1991 REVISED	1992 BUDGET	1991 REVISED		1992 BUDGET	
			FT	PT	T	TOTAL
INTERNAL AUDIT	445,130	482,290	7	1		8
OPERATING COST	445,130	482,290	7	1		8
ADD DEBT SERVICE	0	0				
DIRECT ORGANIZATION COST	445,130	482,290				
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	59,300	56,570				
TOTAL DEPARTMENT COST	504,430	538,860				
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	375,260	413,270				
FUNCTION COST	129,170	125,590				
LESS PROGRAM REVENUES	0	0				
NET PROGRAM COST	129,170	125,590				

1992 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	443,870	2,750	31,870	3,800	482,290
DEPT. TOTAL WITHOUT DEBT SERVICE	443,870	2,750	31,870	3,800	482,290
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	443,870	2,750	31,870	3,800	482,290

RECONCILIATION FROM 1991 REVISED TO 1992 BUDGET REQUEST
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DEPARTMENT: INTERNAL AUDIT

	<u>DIRECT COSTS</u>	<u>POSITIONS</u>		
		FT	PT	T
1991 REVISED BUDGET:	\$ 445,130	7	1	
1991 ONE-TIME REQUIREMENTS:				
- None				
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1992:				
- Salaries and Benefits Adjustment	62,120			
- Non-Personal Services Inflation Adjustment	940			
TRANSFERS TO/FROM OTHER DEPARTMENTS:				
- None				
REDUCTIONS IN EXISTING PROGRAMS:				
- Reduce Full Time Position to Part-Time	(36,240)	(1)	1	
- Non-Personal Services Inflation Absorption	(940)			
EXPANSIONS IN EXISTING PROGRAMS:				
- New Training Requirements	14,000			
NEW PROGRAMS:				
- None				
MISCELLANEOUS INCREASES (DECREASES):	(2,720)			
1992 BUDGET REQUEST	<u>\$ 482,290</u>	<u>6FT</u>	<u>2PT</u>	<u>0T</u>

1992 PROGRAM PLAN

DEPARTMENT: INTERNAL AUDIT
PROGRAM: Internal Audit

DIVISION:

PURPOSE:

To provide the Assembly and Mayor with objective information to determine whether the required high degree of public accountability is maintained and to assist management personnel in improving the efficiency and effectiveness of Government operations and activities. (AMC 3.20.100)

1991 PERFORMANCES:

- Conducted independent and comprehensive management audits of various municipal operations and activities.
- Conducted independent and comprehensive operational audits of the various municipal owned utilities.
- Evaluated the adequacy of internal accounting and administrative controls in the various municipal operations and activities.
- Assisted the external auditor in the annual financial and Federal and State single audits.
- Conducted compliance audits of grants and contracts.
- Emphasized economy and efficiency of municipal operations in all management and operational audits.
- Provided management assistance to the Administration and Assembly through audits and special studies.
- Provided audit support for labor negotiations.

1992 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.

