

INTERNAL AUDIT

INTERNAL AUDIT

Assembly

Mayor

Internal Audit
1060

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	\$ 480,330
Program Revenues	\$ -0-	\$ -0-
Personnel	7FT 1PT	6FT 2PT

1992 R E S O U R C E P L A N

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY							
	1991 REVISED	1992 BUDGET	1991 REVISED				1992 BUDGET			
			FT	PT	T	TOTAL	FT	PT	T	TOTAL
INTERNAL AUDIT	445,130	480,330	7	1		8	6	2		8
OPERATING COST	445,130	480,330	7	1		8	6	2		8
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	445,130	480,330								
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	59,300	54,960								
TOTAL DEPARTMENT COST	504,430	535,290								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	375,260	413,300								
FUNCTION COST	129,170	121,990								
LESS PROGRAM REVENUES	0	0								
NET PROGRAM COST	129,170	121,990								

1992 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	441,910	2,750	31,870	3,800	480,330
DEPT. TOTAL WITHOUT DEBT SERVICE	441,910	2,750	31,870	3,800	480,330
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	441,910	2,750	31,870	3,800	480,330

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

	<u>DIRECT COSTS</u>	<u>POSITIONS</u>		
		<u>FT</u>	<u>PT</u>	<u>T</u>
1991 REVISED BUDGET:	\$ 445,130	7	1	
1991 ONE-TIME REQUIREMENTS:				
- None				
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1992:				
- Salaries and Benefits Adjustment	60,160			
- 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>\$ 480,330</u>	<u>6FT</u>	<u>2PT</u>	<u>0T</u>

1992 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 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.

1992 P R O G R A M P L A N

DEPARTMENT: INTERNAL AUDIT
PROGRAM: Internal Audit
RESOURCES:

DIVISION:

	1990 REVISED			1991 REVISED			1992 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	7	1	0	7	1	0	6	2	0
PERSONAL SERVICES	\$	403,520		\$	421,420		\$	441,910	
SUPPLIES		10,900			2,750			2,750	
OTHER SERVICES		12,090			16,960			31,870	
CAPITAL OUTLAY		16,000			4,000			3,800	
TOTAL DIRECT COST:	\$	442,510		\$	445,130		\$	480,330	

PERFORMANCE MEASURES:

- Audit reports	20	30	22
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2 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
1, 2

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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
1992 DEPARTMENT RANKING

Funding Line at Rank # 2

DEPT: 03 -INTERNAL AUDIT
DEPT BUDGET UNIT/
RANK PROGRAM

SVC
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 high
degree of public accountability is
maintained.

PERSONNEL			PERSONAL	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T	SERVICE					
5	1	0	356,300	2,750	25,430	0	0	384,480

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

2 To provide funding for auditor positions
OF required to accomplish the mission and
4 responsibilities of the department. One
position PCN 1060-0052 has been reduced
to 34% to bring service level within
funding line.

PERSONNEL			PERSONAL	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T	SERVICE					
1	1	0	85,610	0	6,440	0	3,800	95,850

SUBTOTAL OF FUNDED SERVICE LEVELS, INTERNAL AUDIT

PERSONNEL			PERSONAL	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T	SERVICE					
6	2	0	441,910	2,750	31,870	0	3,800	480,330

DEPARTMENT OF INTERNAL AUDIT

FUNDING LINE

480,330

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

3 Provide funds required to bring auditor
OF position PCN 1060-0052 to full time.
4 This position was reduced to 34% in
service level 2 to meet funding line,
but is essential to this department.

PERSONNEL			PERSONAL	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T	SERVICE					
0	0	0	36,240	0	0	0	0	36,240

BPAB010R
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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
1992 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT
DEPT BUDGET UNIT/
RANK PROGRAM

SVC
LVL

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

4 Provide funding for full time senior
OF office associate PCN 1060-0060. This
4 will relieve the audit staff from admin-
istrative tasks and allow more time for
audit work.

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
0	0	0	17,060	0	0	0	0	17,060

TOTALS FOR DEPARTMENT OF INTERNAL AUDIT

, FUNDED AND UNFUNDED

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
6	2	0	495,210	2,750	31,870	0	3,800	533,630