

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 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 independent management and financial/compliance audits of various municipal activities and functions to help ensure full accountability, compliance with public laws and contracts, and the economy and efficiency of municipal operations.
- Provide management assistance to the Assembly and the Administration through special studies and consulting.
- Perform audit follow-up to monitor implementation of management action to correct reported deficiencies.
- Assist the external auditor in the performance of the year-end financial and Federal and State single audits.
- Perform all audit work in accordance with Government auditing standards.

RESOURCES

	1992	1993
Direct Costs	\$ 481,520	\$ 472,660
Program Revenues	\$ -0-	\$ -0-
Personnel	6FT 2PT	6FT 1PT

1993 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY			
	1992 REVISED	1993 BUDGET	1992 REVISED		1993 BUDGET	
			FT	PT	T	TOTAL
INTERNAL AUDIT	481,520	472,660	6	2		8
OPERATING COST	481,520	472,660	6	2		8
ADD DEBT SERVICE	0	0				
DIRECT ORGANIZATION COST	481,520	472,660				
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	56,360	52,500				
TOTAL DEPARTMENT COST	537,880	525,160				
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	413,270	439,170				
FUNCTION COST	124,610	85,990				
LESS PROGRAM REVENUES	0	0				
NET PROGRAM COST	124,610	85,990				

1993 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	453,000	2,750	16,910		472,660
DEPT. TOTAL WITHOUT DEBT SERVICE	453,000	2,750	16,910		472,660
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	453,000	2,750	16,910		472,660

RECONCILIATION FROM 1992 REVISED TO 1993 BUDGET REQUEST

DEPARTMENT: INTERNAL AUDIT

	<u>DIRECT COSTS</u>	<u>POSITIONS</u>		
		FT	PT	T
1992 REVISED BUDGET:	\$ 481,520	6	2	
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS:				
- Salaries and Benefits Adjustment	27,260			
- Non-personal Services Inflation Adjustment	1,350			
TRANSFERS TO/FROM OTHER DEPARTMENTS:				
- None				
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1992 CONTINUATION LEVEL:	\$ 510,130			
REDUCTIONS IN COSTS OF EXISTING PROGRAMS:				
- Capital Outlay, Training and Audit Services	(35,940)			(1)
- Contract Services	(180)			
EXPANSIONS IN EXISTING PROGRAMS:				
- None				
NEW PROGRAMS:				
- None				
MISCELLANEOUS INCREASES (DECREASES):				
- Non-Personal Services Inflation Absorption	(1,350)			
 	<hr style="width: 10%; margin: 0 auto;"/>			
1993 BUDGET REQUEST	<u>\$ 472,660</u>	<u>6 FT</u>	<u>1PT</u>	<u>OT</u>

1993 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)

1992 PERFORMANCES:

- 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.

1993 OBJECTIVES:

- Conduct independent operational audits of various Municipal operations and activities.
- Conduct independent 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.

