

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 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	FT	PT	T	TOTAL
INTERNAL AUDIT	481,520	472,660	6	2		8	6	1		7
OPERATING COST	481,520	472,660	6	2		8	6	1		7
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	481,520	472,660								
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	56,360	53,340								
TOTAL DEPARTMENT COST	537,880	526,000								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	413,270	439,170								
FUNCTION COST	124,610	86,830								
LESS PROGRAM REVENUES	0	0								
NET PROGRAM COST	124,610	86,830								

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
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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)			
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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.

09/22/92
144948

1993 DEPARTMENT RANKING

Funding Line at Rank 2

DEPT: 03 -INTERNAL AUDIT

DEPT	BUDGET UNIT/	SL	SVC
RANK	PROGRAM	CODE	LVL

1	1060-INTERNAL AUDIT	CB	1	Provides the required basic internal
	0027-Internal Audit		OF	audit service to General Government.
	SOURCE OF FUNDS, THIS SVC LEVEL:		3	This service level contains five
	TAX SUPPORT			positions and is tax supported. CB
	IGC SUPPORT			

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
4	1	0	323,370	2,750	15,910	0	0	342,030

2	1060-INTERNAL AUDIT	CO	2	Two auditor positions which provide
	0027-Internal Audit		OF	internal audit services to the various
	SOURCE OF FUNDS, THIS SVC LEVEL:		3	enterprise activities. These positions
	IGC SUPPORT			are funded by intergovernmental charges
				and are not tax supported. CO

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
2	0	0	129,630	0	1,000	0	0	130,630

SUBTOTAL OF FUNDED SERVICE LEVELS, INTERNAL AUDIT

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
6	1	0	453,000	2,750	16,910	0	0	472,660

----- DEPARTMENT OF INTERNAL AUDIT

FUNDING LINE -----

483,780

3	1060-INTERNAL AUDIT	CA	3	This service level is comprised of one
	0027-Internal Audit		OF	part time audit position (34%) PCN 1060.
	SOURCE OF FUNDS, THIS SVC LEVEL:		3	0052, training and capital outlay. CA
	TAX SUPPORT			
	IGC SUPPORT			

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
0	1	0	17,310	0	13,630	0	5,000	35,940

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1993 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT

DEPT	BUDGET UNIT/ PROGRAM	SL CODE	SVC LVL
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TOTALS FOR DEPARTMENT OF INTERNAL AUDIT , FUNDED AND UNFUNDED

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
6	2	0	470,310	2,750	30,540	0	5,000	508,600