

# **INTERNAL AUDIT**

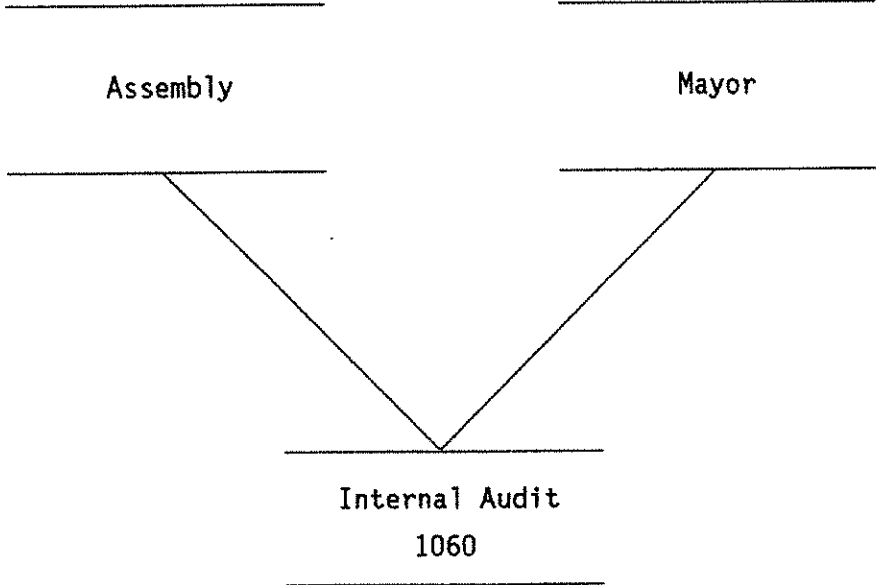
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INTERNAL AUDIT

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**DEPARTMENT SUMMARY**

**Department**

**INTERNAL AUDIT**

**Mission**

To provide the Assembly and the Mayor with an independent assessment on 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.

**Resources**

	<b>1993</b>	<b>1994</b>
Direct Costs	\$ 472,590	\$ 475,610
Program Revenues	0	0
Personnel	6FT 1PT	6FT 1PT

1994 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY							
	1993 REVISED	1994 BUDGET	1993 REVISED		1994 BUDGET					
			FT	PT	T	TOTAL	FT	PT	T	TOTAL
INTERNAL AUDIT	472,590	475,610	6	1		7	6	1		7
OPERATING COST	472,590	475,610	6	1		7	6	1		7
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	472,590	475,610								
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	52,500	62,940								
TOTAL DEPARTMENT COST	525,090	538,550								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	439,100	385,280								
FUNCTION COST	85,990	153,270								
LESS PROGRAM REVENUES	0	0								
NET PROGRAM COST	85,990	153,270								

1994 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	459,140	3,000	13,470		475,610
DEPT. TOTAL WITHOUT DEBT SERVICE	459,140	3,000	13,470		475,610
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	459,140	3,000	13,470		475,610

<b>RECONCILIATION FROM 1993 REVISED BUDGET TO 1994 BUDGET</b>
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**DEPARTMENT: INTERNAL AUDIT**

	<u>DIRECT COSTS</u>	<u>POSITIONS</u>		
		FT	PT	T
1993 REVISED BUDGET:	\$ 472,590	6	1	0
1993 ONE-TIME REQUIREMENTS:				
- None				
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1994:				
- Salaries and Benefits Adjustment	5,330			
- Non-Personal Services Inflation Adjustment	670			
1993 CONTINUATION LEVEL:	<u>\$ 478,590</u>			
UNFUNDED CURRENT SERVICE LEVELS:				
- None				
FUNDED NEW/EXPANDED SERVICE LEVELS:				
- None				
MISCELLANEOUS INCREASES (DECREASES):				
- Reduction in Training	(2,980)			
1994 BUDGET:	<u>\$ 475,610</u>	<u>6FT</u>	<u>1PT</u>	<u>0T</u>

# 1994 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)

## 1993 PERFORMANCES:

- Conducted independent operational audits of various Municipal operations and activities.
- Conducted independent operational audits of the various Municipal owned utilities.
- Evaluated the adequacy of internal accounting and administrative controls in the various Municipal operations and activities.
- Reviewed the reliability and integrity of financial and operating systems and information.
- 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.
- Assisted the external auditor in the annual financial and Federal and State single audits.

## 1994 PERFORMANCE OBJECTIVES:

- Conduct independent operational audits of the various Municipal operations and activities.
- Conduct independent operational audits of the various Municipal owned utilities.
- Evaluate the adequacy of internal accounting and administrative controls.
- 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.

1994 P R O G R A M P L A N

DEPARTMENT: INTERNAL AUDIT  
 PROGRAM: Internal Audit  
 RESOURCES:

DIVISION:

	1992 REVISED			1993 REVISED			1994 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	6	2	0	6	1	0	6	1	0
PERSONAL SERVICES	\$	443,100		\$	452,930		\$	459,140	
SUPPLIES		2,750			2,750			3,000	
OTHER SERVICES		31,870			16,910			13,470	
CAPITAL OUTLAY		3,800			0			0	
<b>TOTAL DIRECT COST:</b>	<b>\$</b>	<b>481,520</b>		<b>\$</b>	<b>472,590</b>		<b>\$</b>	<b>475,610</b>	

WORK MEASURES:

- Audit reports	17	14	17
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3 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:  
 1, 2, 3