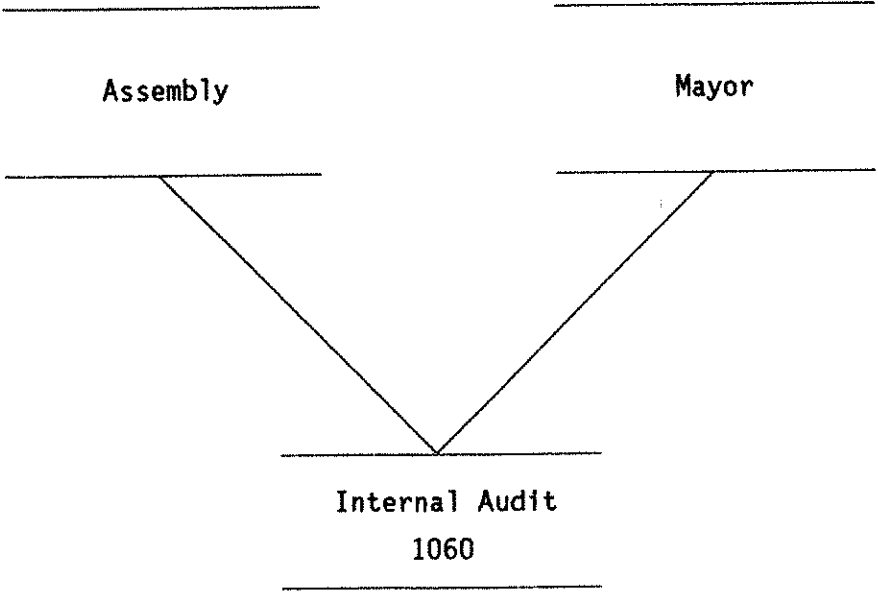


INTERNAL AUDIT

INTERNAL AUDIT



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

| | 1993 | 1994 |
|------------------|-------------|-------------|
| 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 |
| INTERNAL AUDIT | 472,590 | 475,610 | 6 | 1 | | 7 |
| OPERATING COST | 472,590 | 475,610 | 6 | 1 | | 7 |
| ADD DEBT SERVICE | 0 | 0 | | | | |
| DIRECT ORGANIZATION COST | 472,590 | 475,610 | | | | |
| ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS | 52,500 | 62,990 | | | | |
| TOTAL DEPARTMENT COST | 525,090 | 538,600 | | | | |
| LESS INTRAGOVERNMENTAL CHARGES TO OTHERS | 439,100 | 385,240 | | | | |
| FUNCTION COST | 85,990 | 153,360 | | | | |
| LESS PROGRAM REVENUES | 0 | 0 | | | | |
| NET PROGRAM COST | 85,990 | 153,360 | | | | |

1994 RESOURCES BY CATEGORY OF EXPENSE

| DIVISION | PERSONAL SERVICES | SUPPLIES | OTHER SERVICES | CAPITAL OUTLAY | TOTAL DIRECT COST |
|----------------------------------|-------------------|----------|----------------|----------------|-------------------|
| INTERNAL AUDIT | 455,140 | 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 |

| |
|---|
| RECONCILIATION FROM 1993 REVISED BUDGET TO 1994 BUDGET REQUEST |
|---|

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 REQUEST: | <u>\$ 475,610</u> | <u>6FT</u> | <u>1PT</u> | <u>0T</u> |

1994 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)

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.

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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
1994 DEPARTMENT RANKING

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. |
| | IGC SUPPORT | | | |

| | | | | | | | | |
|-----------|----|---|----------|----------|----------|---------|---------|---------|
| PERSONNEL | | | PERSONAL | | OTHER | DEBT | CAPITAL | |
| FT | PT | T | SERVICE | SUPPLIES | SERVICES | SERVICE | OUTLAY | TOTAL |
| 4 | 1 | 0 | 326,550 | 3,000 | 6,470 | 0 | 0 | 336,020 |

| | | | | |
|---|----------------------------------|----|----|---|
| 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. |

| | | | | | | | | |
|-----------|----|---|----------|----------|----------|---------|---------|---------|
| PERSONNEL | | | PERSONAL | | OTHER | DEBT | CAPITAL | |
| FT | PT | T | SERVICE | SUPPLIES | SERVICES | SERVICE | OUTLAY | TOTAL |
| 2 | 0 | 0 | 132,590 | 0 | 1,000 | 0 | 0 | 133,590 |

| | | | | |
|---|----------------------------------|----|----|--|
| 3 | 1060-INTERNAL AUDIT | CO | 3 | To provide continuing professional |
| | 0027-Internal Audit | | OF | education required by generally |
| | SOURCE OF FUNDS, THIS SVC LEVEL: | | 3 | accepted government auditing standards |
| | TAX SUPPORT | | | as mandated by the AMC. |
| | IGC SUPPORT | | | |

| | | | | | | | | |
|-----------|----|---|----------|----------|----------|---------|---------|-------|
| PERSONNEL | | | PERSONAL | | OTHER | DEBT | CAPITAL | |
| FT | PT | T | SERVICE | SUPPLIES | SERVICES | SERVICE | OUTLAY | TOTAL |
| 0 | 0 | 0 | 0 | 0 | 6,000 | 0 | 0 | 6,000 |

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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
 1994 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT

| | | | |
|------|--------------|------|-----|
| DEPT | BUDGET UNIT/ | SL | SVC |
| RANK | PROGRAM | CODE | LVL |

SUBTOTAL OF FUNDED SERVICE LEVELS, INTERNAL AUDIT

| PERSONNEL | | | PERSONAL | | OTHER | DEBT | CAPITAL | |
|-----------|----|---|----------|----------|----------|---------|---------|---------|
| FT | PT | T | SERVICE | SUPPLIES | SERVICES | SERVICE | OUTLAY | TOTAL |
| 6 | 1 | 0 | 459,140 | 3,000 | 13,470 | 0 | 0 | 475,610 |

| | | | | |
|-----------|------------------------------|--------------|-------|---------|
| ----- | DEPARTMENT OF INTERNAL AUDIT | FUNDING LINE | ----- | |
| | | | | 475,610 |

TOTALS FOR DEPARTMENT OF INTERNAL AUDIT , FUNDED AND UNFUNDED

| PERSONNEL | | | PERSONAL | | OTHER | DEBT | CAPITAL | |
|-----------|----|---|----------|----------|----------|---------|---------|---------|
| FT | PT | T | SERVICE | SUPPLIES | SERVICES | SERVICE | OUTLAY | TOTAL |
| 6 | 1 | 0 | 459,140 | 3,000 | 13,470 | 0 | 0 | 475,610 |