

# **INTERNAL AUDIT**

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## INTERNAL AUDIT

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Assembly

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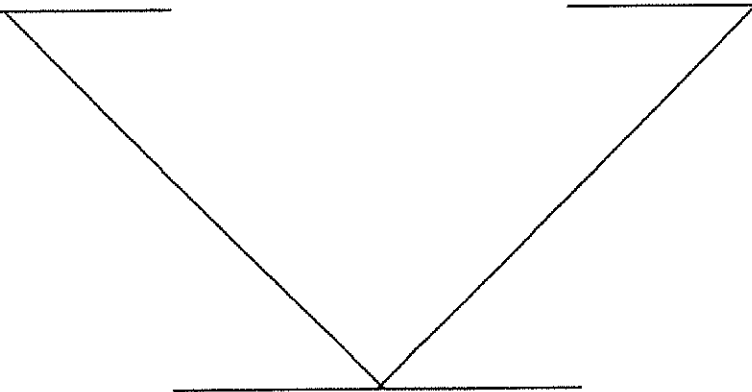
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Mayor

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Internal Audit  
1060

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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 Program 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 selected audit follow-up to determine 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

	1994	1995
Direct Costs	\$ 472,320	\$ 465,410
Program Revenues	0	0
Personnel	6FT 1PT	6FT 1PT

# 1995 RESOURCE PLAN

## DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY							
	1994 REVISED	1995 BUDGET	1994 REVISED				1995 BUDGET			
			FT	PT	T	TOTAL	FT	PT	T	TOTAL
INTERNAL AUDIT	472,320	465,410	6	1		7	6	1		7
OPERATING COST	472,320	465,410	6	1		7	6	1		7
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	472,320	465,410								
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	62,940	65,120								
TOTAL DEPARTMENT COST	535,260	530,530								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	385,280	349,780								
FUNCTION COST	149,980	180,750								
LESS PROGRAM REVENUES	0	0								
NET PROGRAM COST	149,980	180,750								

## 1995 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	448,130	2,620	14,660		465,410
DEPT. TOTAL WITHOUT DEBT SERVICE	448,130	2,620	14,660		465,410
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	448,130	2,620	14,660		465,410

<b>RECONCILIATION FROM 1994 REVISED BUDGET TO 1995 BUDGET</b>
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**DEPARTMENT: INTERNAL AUDIT**

	<u>DIRECT COSTS</u>	<u>POSITIONS</u>		
		FT	PT	T
1994 REVISED BUDGET:	\$ 472,320	6	1	0
1994 ONE-TIME REQUIREMENTS:				
- None				
1994 BUDGET REDUCTIONS (1995 IMPACT):				
- None				
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1995:				
- Salaries and Benefits Adjustment	(7,720)			
- Non-Personal Services Inflation Adjustment	560			
1994 CONTINUATION LEVEL:	\$ 465,160	6	1	0
FUNDED NEW/EXPANDED SERVICE LEVELS:				
- None				
UNFUNDED CURRENT SERVICE LEVELS:				
- None				
MISCELLANEOUS INCREASES (DECREASES):				
- Miscellaneous Account Changes	250			
1995 BUDGET:	<u>\$ 465,410</u>	<u>6FT</u>	<u>1PT</u>	<u>0T</u>

## 1995 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)

### 1994 PERFORMANCES:

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

### 1995 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.

# 1995 P R O G R A M P L A N

DEPARTMENT: INTERNAL AUDIT  
 PROGRAM: Internal Audit  
 RESOURCES:

DIVISION:

	1993	REVISED		1994	REVISED		1995	BUDGET	
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	6	1	0	6	1	0	6	1	0
PERSONAL SERVICES	\$	452,930		\$	455,850		\$	448,130	
SUPPLIES		2,750			3,000			2,620	
OTHER SERVICES		16,910			13,470			14,660	
TOTAL DIRECT COST:	\$	472,590		\$	472,320		\$	465,410	

## WORK MEASURES:

- Audit reports	12	17	17
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16 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:  
 1, 2, 3