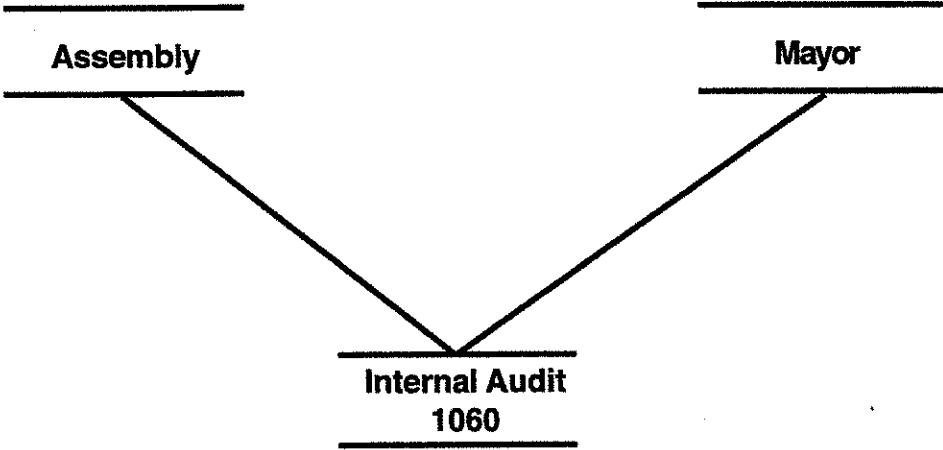


**INTERNAL AUDIT**

**INTERNAL AUDIT**



**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 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**

	1995	1996
Direct Costs	\$ 460,930	\$ 466,430
Program Revenues	0	0
Personnel	6FT 1PT	6FT 1PT

1996 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY			
	1995 REVISED	1996 BUDGET	1995 REVISED		1996 BUDGET	
			FT	PT	T	TOTAL
INTERNAL AUDIT	460,930	466,430	6	1		7
OPERATING COST	460,930	466,430	6	1		7
ADD DEBT SERVICE	0	0				
DIRECT ORGANIZATION COST	460,930	466,430				
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	65,340	62,360				
TOTAL DEPARTMENT COST	526,270	528,790				
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	349,770	362,480				
FUNCTION COST	176,500	166,310				
LESS PROGRAM REVENUES	0	0				
NET PROGRAM COST	176,500	166,310				

1996 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	448,630	2,800	10,620	4,380	466,430
DEPT. TOTAL WITHOUT DEBT SERVICE	448,630	2,800	10,620	4,380	466,430
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	448,630	2,800	10,620	4,380	466,430

**RECONCILIATION FROM 1995 REVISED BUDGET TO 1996 BUDGET**

**DEPARTMENT: INTERNAL AUDIT**

	<u>DIRECT COSTS</u>	<u>POSITIONS</u>		
		FT	PT	T
<b>1995 REVISED BUDGET:</b>	\$ 460,930	6	1	0
<b>1995 ONE-TIME REQUIREMENTS:</b>				
- None				
<b>AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1996:</b>				
- Salaries and Benefits Adjustment	4,980			
- Non-Personal Services Inflation Adjustment	520			
<b>1995 CONTINUATION LEVEL:</b>	<u>\$ 466,430</u>	<u>6</u>	<u>1</u>	<u>0</u>
<b>FUNDED NEW/EXPANDED SERVICE LEVELS:</b>				
- None				
<b>UNFUNDED CURRENT SERVICE LEVELS:</b>				
- None				
<b>MISCELLANEOUS INCREASES (DECREASES)</b>				
- None				
<b>1996 BUDGET REQUEST:</b>	<u>\$ 466,430</u>	<u>6 FT</u>	<u>1 PT</u>	<u>0 T</u>

## 1996 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)

### 1995 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.

### 1996 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.

1996 PROGRAM PLAN

DEPARTMENT: INTERNAL AUDIT  
PROGRAM: Internal Audit  
RESOURCES:

DIVISION:

	1994 REVISIED			1995 REVISIED			1996 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	6	1	0	6	1	0	6	1	0
PERSONAL SERVICES	\$	455,850		\$	443,650		\$	448,630	
SUPPLIES		3,000			2,620			2,800	
OTHER SERVICES		13,470			14,660			10,620	
CAPITAL OUTLAY		0			0			4,380	
TOTAL DIRECT COST:	\$	472,320		\$	460,930		\$	466,430	

WORK MEASURES:

- Audit reports

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2 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:

1, 2