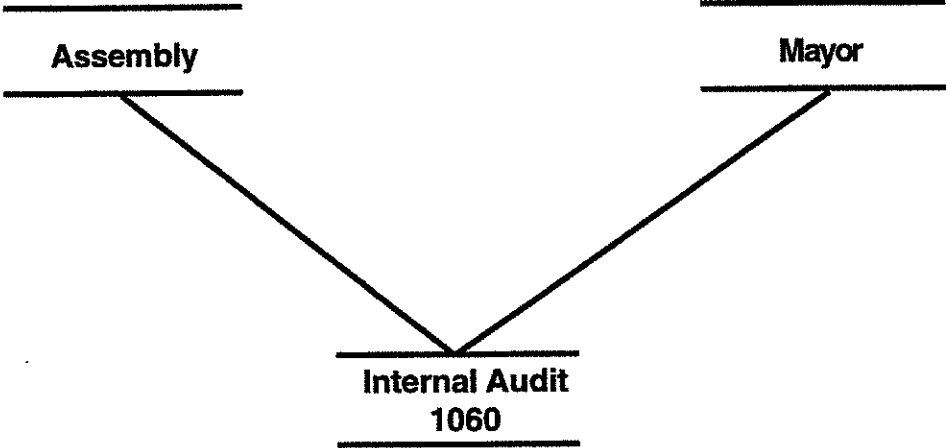


INTERNAL AUDIT

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 operational audits of the various Municipal functions 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.

RESOURCES

	1996	1997
Direct Costs	\$ 469,740	\$ 474,600
Program Revenues	\$ 0	\$ 0
Personnel	6FT 1PT	6FT 1PT

1997 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY									
	1996	REVISED	1997	BUDGET	1996 REVISED				1997 BUDGET			
					FT	PT	T	TOTAL	FT	PT	T	TOTAL
INTERNAL AUDIT	469,740		474,600		6	1		7	6	1		7
OPERATING COST	469,740		474,600		6	1		7	6	1		7
ADD DEBT SERVICE	0		0									
DIRECT ORGANIZATION COST	469,740		474,600									
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	62,490		70,990									
TOTAL DEPARTMENT COST	532,230		545,590									
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	362,480		366,390									
FUNCTION COST	169,750		179,200									
LESS PROGRAM REVENUES	0		0									
NET PROGRAM COST	169,750		179,200									

1997 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	456,250	2,800	10,620	4,930	474,600
DEPT. TOTAL WITHOUT DEBT SERVICE	456,250	2,800	10,620	4,930	474,600
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	456,250	2,800	10,620	4,930	474,600

RECONCILIATION FROM 1996 REVISED BUDGET TO 1997 BUDGET

DEPARTMENT: INTERNAL AUDIT

	<u>DIRECT COSTS</u>	<u>POSITIONS</u>		
		FT	PT	T
1996 REVISED BUDGET:	\$ 469,740	6	1	0
1996 ONE-TIME REQUIREMENTS:				
- None				
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1997:				
- Salaries and Benefits Adjustment	4,310			
- Non-Personal Services Inflation Adjustment	550			
1996 CONTINUATION LEVEL:	<u>\$ 474,600</u>	<u>6</u>	<u>1</u>	<u>0</u>
FUNDED NEW/EXPANDED SERVICE LEVELS:				
- None				
UNFUNDED CURRENT SERVICE LEVELS:				
- None				
MISCELLANEOUS INCREASES (DECREASES)				
- None				
1997 BUDGET:	<u><u>\$ 474,600</u></u>	<u><u>6 FT</u></u>	<u><u>1 PT</u></u>	<u><u>0 T</u></u>

1997 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)

1996 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.

1997 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.

1997 P R O G R A M P L A N

DEPARTMENT: INTERNAL AUDIT
 PROGRAM: Internal Audit
 RESOURCES:

DIVISION:

	1995 REVISED			1996 REVISED			1997 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	6	1	0	6	1	0	6	1	0
PERSONAL SERVICES			\$ 443,650			\$ 451,940			\$ 456,250
SUPPLIES			2,620			2,800			2,800
OTHER SERVICES			14,660			10,620			10,620
CAPITAL OUTLAY			0			4,380			4,930
TOTAL DIRECT COST:			\$ 460,930			\$ 469,740			\$ 474,600
WORK MEASURES:									
- Audit reports			17			17			17

2 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
 1, 2