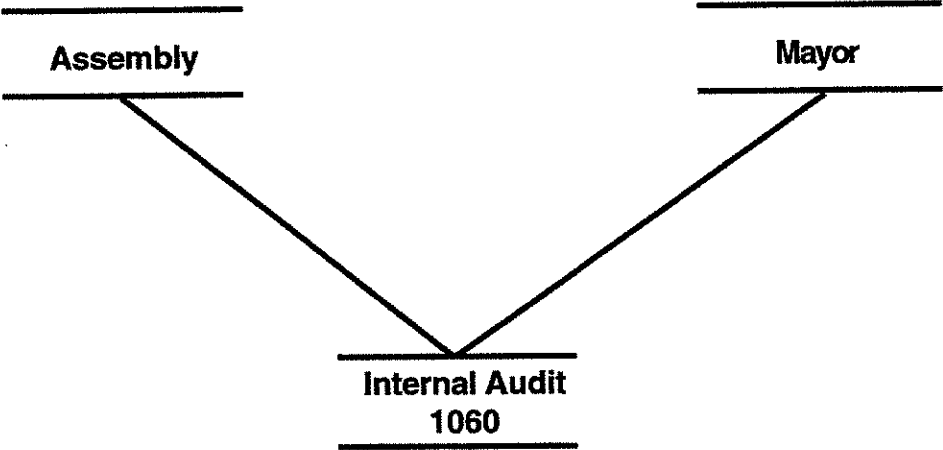


**INTERNAL AUDIT**

**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	\$ 472,120
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	472,120	6	1		7	6	1		7
OPERATING COST	469,740	472,120	6	1		7	6	1		7
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	469,740	472,120								
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	62,490	70,840								
TOTAL DEPARTMENT COST	532,230	542,960								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	362,480	366,440								
FUNCTION COST	169,750	176,520								
LESS PROGRAM REVENUES	0	0								
NET PROGRAM COST	169,750	176,520								

1997 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	453,770	2,800	10,620	4,930	472,120
DEPT. TOTAL WITHOUT DEBT SERVICE	453,770	2,800	10,620	4,930	472,120
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	453,770	2,800	10,620	4,930	472,120

**RECONCILIATION FROM 1996 REVISED BUDGET TO 1997 BUDGET**

**DEPARTMENT: INTERNAL AUDIT**

	<b>DIRECT COSTS</b>	<b>POSITIONS</b>		
		<b>FT</b>	<b>PT</b>	<b>T</b>
<b>1996 REVISED BUDGET:</b>	\$ 469,740	6	1	0
<b>1996 ONE-TIME REQUIREMENTS:</b>				
- None				
<b>AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1997:</b>				
- Salaries and Benefits Adjustment	1,830			
- Non-Personal Services Inflation Adjustment	550			
<b>1996 CONTINUATION LEVEL:</b>	\$ 472,120	6	1	0
<b>FUNDED NEW/EXPANDED SERVICE LEVELS:</b>				
- None				
<b>UNFUNDED CURRENT SERVICE LEVELS:</b>				
- None				
<b>MISCELLANEOUS INCREASES (DECREASES)</b>				
- None				
<b>1997 BUDGET REQUEST:</b>	\$ 472,120	6 FT	1 PT	0 T

## 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		\$	453,770	
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		\$	472,120	

WORK MEASURES:

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

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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  
1997 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT

DEPT	BUDGET UNIT/ PROGRAM	SL CODE	SVC LVL	
1	1060-INTERNAL AUDIT 0027-Internal Audit	CB	1	Provide the required basic internal audit service to General Government.
	SOURCE OF FUNDS, THIS SVC LEVEL:		2	This service level contains one part-time and four full-time positions and is tax supported.
	TAX SUPPORT			
	IGC SUPPORT			

PERSONNEL			PERSONAL SERVICE	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T						
4	1	0	320,970	2,220	8,870	0	4,930	336,990

2	1060-INTERNAL AUDIT 0027-Internal Audit	CO	2	Two auditor positions which provide internal audit services to the various enterprise activities. These positions are funded by intragovernmental charges and are not tax supported.
	SOURCE OF FUNDS, THIS SVC LEVEL:		2	
	IGC SUPPORT			

PERSONNEL			PERSONAL SERVICE	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T						
2	0	0	132,800	580	1,750	0	0	135,130

SUBTOTAL OF FUNDED SERVICE LEVELS, INTERNAL AUDIT . . . . .

PERSONNEL			PERSONAL SERVICE	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T						
6	1	0	453,770	2,800	10,620	0	4,930	472,120

----- DEPARTMENT OF INTERNAL AUDIT FUNDING LINE -----  
 . . . . . 472,120

TOTALS FOR DEPARTMENT OF INTERNAL AUDIT , FUNDED AND UNFUNDED . . . . .

PERSONNEL			PERSONAL SERVICE	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T						
6	1	0	453,770	2,800	10,620	0	4,930	472,120