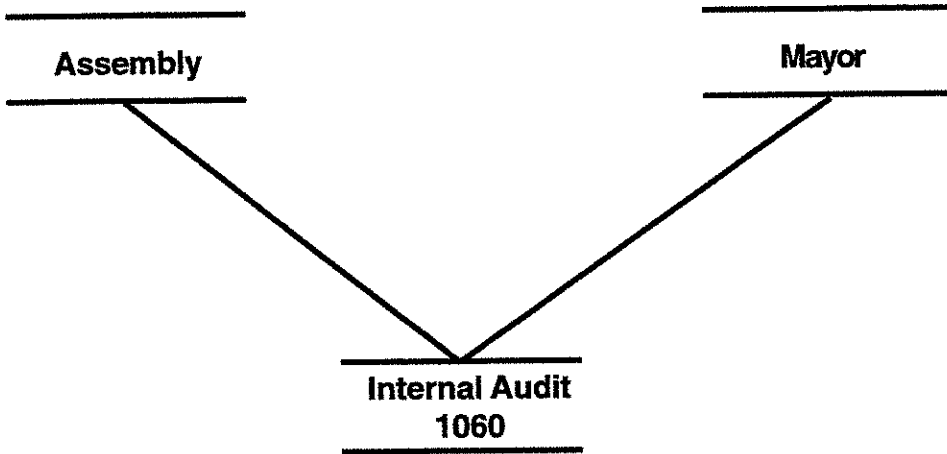


INTERNAL AUDIT

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

	1997	1998
Direct Costs	\$ 474,600	\$ 459,160
Program Revenues	\$ 0	\$ 0
Personnel	6FT 1PT	6FT 1PT

1998 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY								
	1997	REVISED	1998	BUDGET				1998 BUDGET			
				FT	PT	T	TOTAL	FT	PT	T	TOTAL
INTERNAL AUDIT	474,600		459,160	6	1		7	6	1		7
OPERATING COST	474,600		459,160	6	1		7	6	1		7
ADD DEBT SERVICE	0		0								
DIRECT ORGANIZATION COST	474,600		459,160								
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	71,010		70,960								
TOTAL DEPARTMENT COST	545,610		530,120								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	366,390		354,570								
FUNCTION COST	179,220		175,550								
LESS PROGRAM REVENUES	0		0								
NET PROGRAM COST	179,220		175,550								

1998 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	444,760	2,800	10,670	930	459,160
DEPT. TOTAL WITHOUT DEBT SERVICE	444,760	2,800	10,670	930	459,160
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	444,760	2,800	10,670	930	459,160

RECONCILIATION FROM 1997 REVISED BUDGET TO 1998 BUDGET

DEPARTMENT: INTERNAL AUDIT

	DIRECT COSTS	POSITIONS		
		FT	PT	T
1997 REVISED BUDGET:	\$ 474,600	6	1	
1997 ONE-TIME REQUIREMENTS:				
- None				
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1998:				
- Salaries and Benefits Adjustment	(11,490)			
- Non-Personal Services Inflation Adjustment	550			
- Reduction in Budgeted Costs of Programs and Services	(4,500)			
MISCELLANEOUS INCREASES (DECREASES):				
- None				
1997 CONTINUATION LEVEL:	\$ 459,160	6	1	0
FUNDED NEW/EXPANDED SERVICE LEVELS:				
- None				
UNFUNDED CURRENT SERVICE LEVELS:				
- None				
1998 BUDGET:	\$ 459,160	6 FT	1 PT	0 T

1998 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)

1997 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.

1998 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.

1998 P R O G R A M P L A N

DEPARTMENT: INTERNAL AUDIT

DIVISION:

PROGRAM: Internal Audit

RESOURCES:

	1996 REVISED			1997 REVISED			1998 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	6	1	0	6	1	0	6	1	0
PERSONAL SERVICES	\$	451,940		\$	456,250		\$	444,760	
SUPPLIES		2,800			2,800			2,800	
OTHER SERVICES		10,620			10,620			10,670	
CAPITAL OUTLAY		4,380			4,930			930	
TOTAL DIRECT COST:	\$	469,740		\$	474,600		\$	459,160	

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