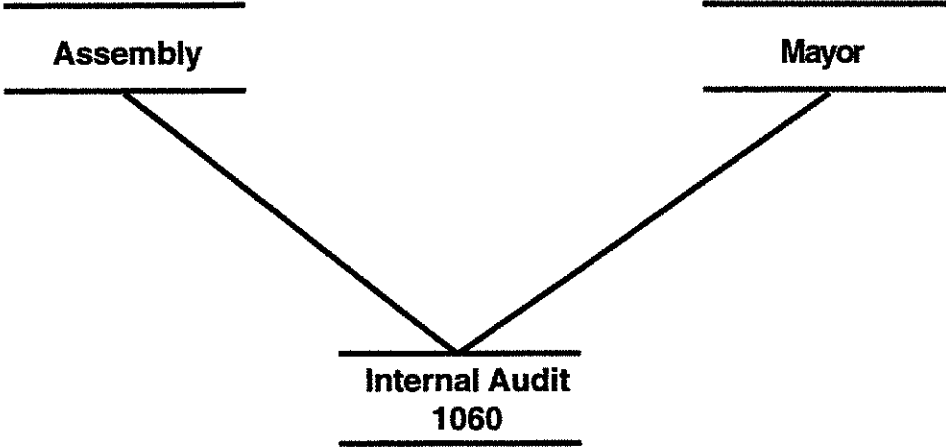


INTERNAL AUDIT

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	1997 REVISED				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	70,980								
TOTAL DEPARTMENT COST	545,610	530,140								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	366,390	354,530								
FUNCTION COST	179,220	175,610								
LESS PROGRAM REVENUES	0	0								
NET PROGRAM COST	179,220	175,610								

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
<i>FUNDED NEW/EXPANDED SERVICE LEVELS:</i>				
<i>- None</i>				
<i>UNFUNDED CURRENT SERVICE LEVELS:</i>				
<i>- None</i>				
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
 PROGRAM: Internal Audit
 RESOURCES:

DIVISION:

	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

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
 1998 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT

DEPT RANK	BUDGET UNIT/ PROGRAM	SL CODE	SVC LVL	
1	1060-INTERNAL AUDIT 0027-Internal Audit SOURCE OF FUNDS, THIS SVC LEVEL: TAX SUPPORT IGC SUPPORT	CB	1	Provide the required basic internal audit service to General Government.
			2	This service level contains one part-time and four full-time positions. (SL reduced \$4500.00)

PERSONNEL			PERSONAL SERVICE	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T						
4	1	0	315,010	1,900	8,450	0	930	326,290

2	1060-INTERNAL AUDIT 0027-Internal Audit SOURCE OF FUNDS, THIS SVC LEVEL: IGC SUPPORT	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.
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PERSONNEL			PERSONAL SERVICE	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T						
2	0	0	129,750	900	2,220	0	0	132,870

SUBTOTAL OF FUNDED SERVICE LEVELS, INTERNAL AUDIT

PERSONNEL			PERSONAL SERVICE	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T						
6	1	0	444,760	2,800	10,670	0	930	459,160

----- DEPARTMENT OF INTERNAL AUDIT FUNDING LINE -----
 459,160

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	444,760	2,800	10,670	0	930	459,160