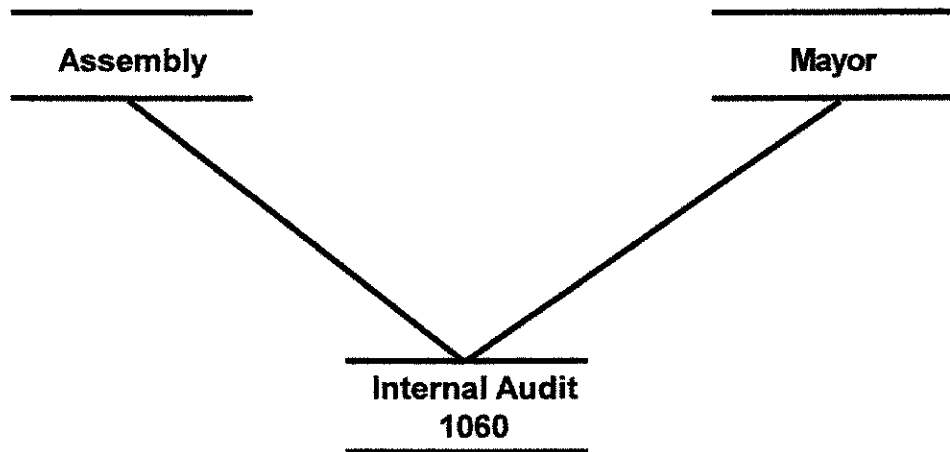


# **INTERNAL AUDIT**

# 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

	1998	1999
Direct Costs	\$ 459,160	\$ 476,150
Program Revenues	\$ 0	\$ 0
Personnel	6FT 1PT	6FT 1PT

1999 R E S O U R C E P L A N

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY							
	1998 REVISED	1999 BUDGET	1998 REVISED				1999 BUDGET			
			FT	PT	T	TOTAL	FT	PT	T	TOTAL
INTERNAL AUDIT	459,160	476,150	6	1		7	6	1		7
OPERATING COST	459,160	476,150	6	1		7	6	1		7
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	459,160	476,150								
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	70,960	88,180								
TOTAL DEPARTMENT COST	530,120	564,330								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	354,570	368,240								
FUNCTION COST	175,550	196,090								
LESS PROGRAM REVENUES	0	0								
NET PROGRAM COST	175,550	196,090								

1999 R E S O U R C E S B Y C A T E G O R Y O F E X P E N S E

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	461,750	3,000	7,990	3,410	476,150
DEPT. TOTAL WITHOUT DEBT SERVICE	461,750	3,000	7,990	3,410	476,150
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	461,750	3,000	7,990	3,410	476,150

RECONCILIATION FROM 1998 REVISED BUDGET TO 1999 BUDGET
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DEPARTMENT: INTERNAL AUDIT

	<u>DIRECT COSTS</u>	<u>POSITIONS</u>		
		FT	PT	T
1998 REVISED BUDGET:	\$ 459,160	6	1	
1998 ONE-TIME REQUIREMENTS:				
- None				
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1999:				
- Salaries and Benefits Adjustment	16,990			
MISCELLANEOUS INCREASES (DECREASES):				
- None				
1998 CONTINUATION LEVEL:	\$ 476,150	6	1	0
FUNDED NEW/EXPANDED SERVICE LEVELS:				
- None				
UNFUNDED CURRENT SERVICE LEVELS:				
- None				
1999 BUDGET:	<u>\$ 476,150</u>	<u>6 FT</u>	<u>1 PT</u>	<u>0 T</u>

## 1999 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)

### 1998 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 & 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 on the annual financial and federal and state single audits.

### 1999 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 on the annual financial and federal and state single audits.

# 1999 P R O G R A M P L A N

DEPARTMENT: INTERNAL AUDIT  
PROGRAM: Internal Audit  
RESOURCES:

DIVISION:

	1997 REVISED			1998 REVISED			1999 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	6	1	0	6	1	0	6	1	0
PERSONAL SERVICES	\$	456,250		\$	444,760		\$	461,750	
SUPPLIES		2,800			2,800			3,000	
OTHER SERVICES		10,620			10,670			7,990	
CAPITAL OUTLAY		4,930			930			3,410	
TOTAL DIRECT COST:	\$	474,600		\$	459,160		\$	476,150	

## WORK MEASURES:

- Audit reports 17 17 17

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

BPAB010R  
09/09/98  
165906

M U N I C I P A L I T Y O F A N C H O R A G E  
1999 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT

DEPT BUDGET UNIT/  
RANK PROGRAM

SL SVC  
CODE LVL

1	1060-INTERNAL AUDIT	CB	1	Provide the required basic internal
	0027-Internal Audit		OF	audit service to General Government.
	SOURCE OF FUNDS, THIS SVC LEVEL:		2	This service level contains one
	TAX SUPPORT			part-time and four full-time positions.
	IGC SUPPORT			

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
4	1	0	328,900	2,100	7,490	0	3,410	341,900

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

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
2	0	0	132,850	900	500	0	0	134,250

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

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
6	1	0	461,750	3,000	7,990	0	3,410	476,150

----- DEPARTMENT OF INTERNAL AUDIT FUNDING LINE -----  
. . . . . 476,150

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

PERSONNEL			PERSONAL		OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE	SUPPLIES	SERVICES	SERVICE	OUTLAY	TOTAL
6	1	0	461,750	3,000	7,990	0	3,410	476,150