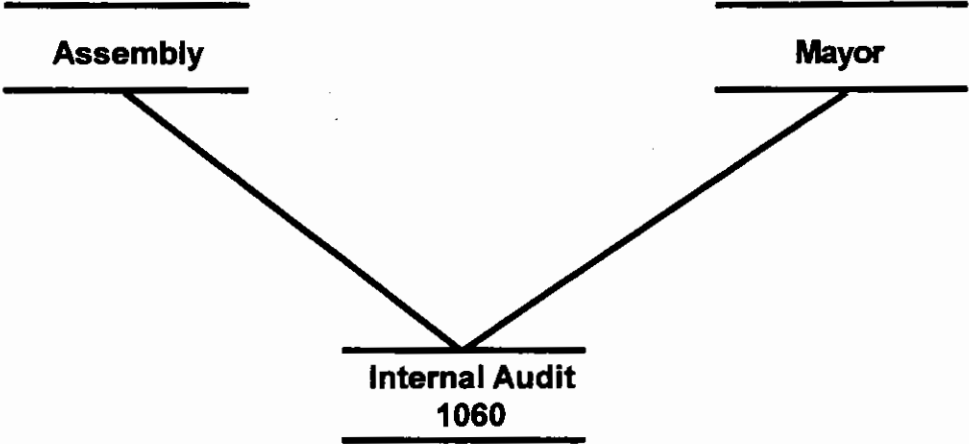


# **INTERNAL AUDIT**

**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 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.

**RESOURCES**

	<b>1999</b>	<b>2000</b>
Direct Costs	\$ 476,150	\$ 450,320
Program Revenues	\$ 0	\$ 0
Personnel	6FT 1PT	6FT 1PT

2000 R E S O U R C E P L A N

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY			
	1999 REVISED	2000 BUDGET	1999 REVISED		2000 BUDGET	
			FT	PT	T	TOTAL
INTERNAL AUDIT	476,150	450,320	6	1	7	7
OPERATING COST	476,150	450,320	6	1	7	7
ADD DEBT SERVICE	0	0				
DIRECT ORGANIZATION COST	476,150	450,320				
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	80,620	86,440				
TOTAL DEPARTMENT COST	556,770	536,760				
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	360,700	368,240				
FUNCTION COST	196,070	168,520				
LESS PROGRAM REVENUES	0	0				
NET PROGRAM COST	196,070	168,520				

2000 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	442,440	1,980	5,900		450,320
DEPT. TOTAL WITHOUT DEBT SERVICE	442,440	1,980	5,900		450,320
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	442,440	1,980	5,900		450,320

<b>RECONCILIATION FROM 1999 REVISED BUDGET TO 2000 BUDGET</b>
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**DEPARTMENT: INTERNAL AUDIT**

	<b>DIRECT COSTS</b>	<b>POSITIONS</b>		
		<b>FT</b>	<b>PT</b>	<b>T</b>
<b>1999 REVISED BUDGET:</b>	\$ 476,150	6	1	
<b>1999 ONE-TIME REQUIREMENTS:</b>				
- None				
<b>AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 2000:</b>				
- Salaries and benefits adjustment	(9,030)			
<b>MISCELLANEOUS INCREASES/(DECREASES):</b>				
- None				
<b>1999 CONTINUATION LEVEL:</b>	\$ 467,120	6	1	0
<b>BUDGET REDUCTIONS:</b>				
- <i>General budget reductions from staffing efficiencies and decreases in travel, tuition, supplies, and equipment</i>	(16,800)			
<b>NEW/EXPANDED SERVICE LEVELS:</b>				
- <i>None</i>				
<b>2000 BUDGET:</b>	\$ 450,320	6 FT	1 PT	0 T

## 2000 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)

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

### 2000 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.
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- Emphasize economy and efficiency of Municipal operations in all management and operational audits.
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