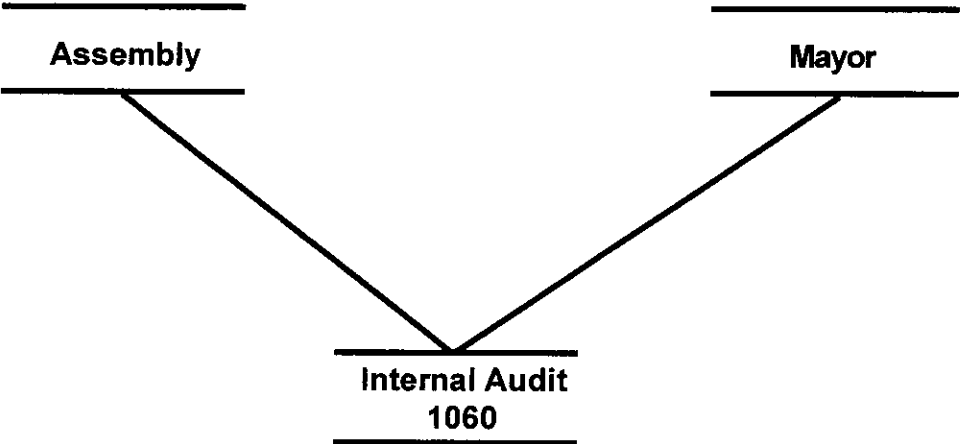


INTERNAL AUDIT

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

	1999	2000
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	FT	PT	T	TOTAL
INTERNAL AUDIT	476,150	450,320	6	1	7	7	6	1	7	7
OPERATING COST	476,150	450,320	6	1	7	7	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

RECONCILIATION FROM 1999 REVISED BUDGET TO 2000 MAYOR'S BUDGET

DEPARTMENT: INTERNAL AUDIT

	DIRECT COSTS	POSITIONS		
		FT	PT	T
1999 REVISED BUDGET:	\$ 476,150	6	1	
1999 ONE-TIME REQUIREMENTS:				
- None				
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 2000:				
- Salaries and benefits adjustment	(9,030)			
MISCELLANEOUS INCREASES/(DECREASES):				
- None				
1999 CONTINUATION LEVEL:	\$ 467,120	6	1	0
BUDGET REDUCTIONS:				
- <i>General budget reductions from staffing efficiencies and decreases in travel, tuition, supplies, and equipment</i>	(16,800)			
NEW/EXPANDED SERVICE LEVELS:				
- <i>None</i>				
2000 MAYOR'S BUDGET:	\$ 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.
- 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.

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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
2000 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT

DEPT RANK	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:		3	This service level contains one part-time and four full-time positions.
	TAX SUPPORT			
	IGC SUPPORT			

PERSONNEL			PERSONAL SERVICE	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T						
4	1	0	330,390	1,280	5,900	0	0	337,570

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 IGCs and are not tax supported.
	SOURCE OF FUNDS, THIS SVC LEVEL:		3	
	IGC SUPPORT			

PERSONNEL			PERSONAL SERVICE	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T						
2	0	0	112,050	700	0	0	0	112,750

SUBTOTAL OF FUNDED SERVICE LEVELS, INTERNAL AUDIT

PERSONNEL			PERSONAL SERVICE	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T						
6	1	0	442,440	1,980	5,900	0	0	450,320

----- DEPARTMENT OF INTERNAL AUDIT FUNDING LINE -----
 450,320

3	1060-INTERNAL AUDIT 0027-Internal Audit	CR	3	General reductions resulting from actions such as staffing efficiencies and reduction in travel, tuition, supplies and equipment.
	SOURCE OF FUNDS, THIS SVC LEVEL:		3	
	TAX SUPPORT			

PERSONNEL			PERSONAL SERVICE	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
FT	PT	T						
0	0	0	10,200	1,100	2,090	0	3,410	16,800

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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
2000 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT
DEPT BUDGET UNIT/
RANK PROGRAM

SL SVC
CODE LVL

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	452,640	3,080	7,990	0	3,410	467,120