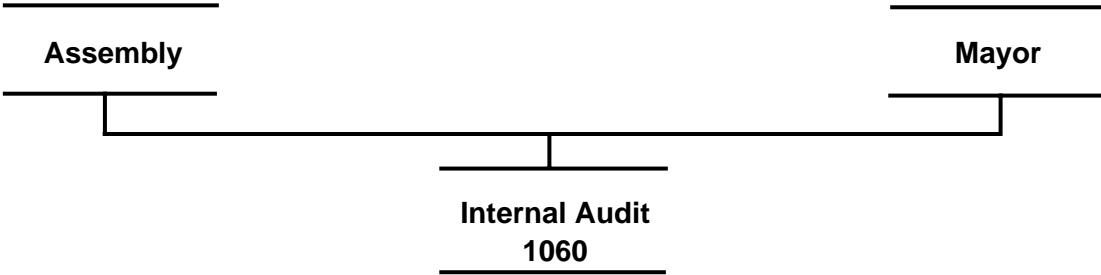


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# INTERNAL AUDIT

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## 2005 Resource Plan

**Department: Internal Audit**

Division	<b>Financial Summary</b>		<b>Personnel Summary</b>							
	2004	2005	2004 Revised				2005 Approved			
	Revised	Approved	FT	PT	Temp	Total	FT	PT	Temp	Total
Internal Audit	378,940	403,490	4	1		5	4	1		5
<b>Operating Cost</b>	<b>378,940</b>	<b>403,490</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>
Add Debt Service	0	0								
<b>Direct Organization Cost</b>	<b>378,940</b>	<b>403,490</b>								
Charges From/(To) Others, excluding charges from overhead units	(230,120)	(281,880)								
<b>Function Cost</b>	<b>148,820</b>	<b>121,610</b>								
Less Program Revenues	0	0								
<b>Net Program Cost</b>	<b>148,820</b>	<b>121,610</b>								

### 2005 Resource Costs by Category

Division	Personal Services	Supplies	Other Services *	Capital Outlay	Total Direct Cost
Internal Audit	402,500	1,100	4,890		408,490
<b>Operating Cost</b>	<b>402,500</b>	<b>1,100</b>	<b>4,890</b>	<b>0</b>	<b>408,490</b>
Less Vacancy Factor	(5,000)				(5,000)
Add Debt Service					0
<b>Total Direct Organization Cost</b>	<b>397,500</b>	<b>1,100</b>	<b>4,890</b>	<b>0</b>	<b>403,490</b>

\* Travel budgeted by this department within the Other Services category is \$2,930

<b>RECONCILIATION FROM 2004 REVISED BUDGET TO 2005 APPROVED BUDGET</b>
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**DEPARTMENT: INTERNAL AUDIT**

	<u>DIRECT COSTS</u>	<u>POSITIONS</u>		
		<u>FT</u>	<u>PT</u>	<u>T</u>
<b>2004 REVISED BUDGET:</b>	\$ 378,940	4	1	
<b>2004 ONE-TIME REQUIREMENTS:</b>				
- None				
<b>TRANSFERS (TO)/FROM OTHER AGENCIES:</b>				
- None				
<b>DEBT SERVICE CHANGES:</b>				
<b>CHANGES IN EXISTING PROGRAMS FOR 2005:</b>				
- Salaries and benefits adjustments	35,690			
<b>CONTINUATION LEVEL FOR 2005:</b>	<u>\$ 414,630</u>	<u>4</u>	<u>1</u>	<u>0</u>
<b>TRANSFERS (TO)/FROM OTHER AGENCIES:</b>				
- None				
<b>2005 PROGRAMMATIC CHANGES:</b>				
- Procurement savings	(990)			
- Health care savings	(5,150)			
<b>2005 PROPOSED BUDGET:</b>	<u>\$ 408,490</u>	<u>4</u>	<u>1</u>	<u>0</u>
<b>2005 AMENDMENTS:</b>				
- Adjust vacancy factor to align with vacancy methodology	(5,000)			
<b>2005 APPROVED BUDGET:</b>	<u><u>\$ 403,490</u></u>	<u><u>4</u></u>	<u><u>1</u></u>	<u><u>0</u></u>

DEPARTMENT: INTERNAL AUDIT

DIVISION:

PROGRAM: Internal Audit

## PURPOSE:

Provide the Assembly and Mayor with objective information to determine whether the required high degree of public accountability is maintained and assist management personnel in improving the efficiency and effectiveness of government operations and activities. (AMC 3.20.100)

## 2004 PERFORMANCES:

- Conducted independent performance audits of Municipal operations, activities, and Municipal-owned utilities.
- Evaluated the adequacy, reliability and integrity of internal accounting and administrative controls, and operating systems and information.
- Conducted compliance audits of grants and contracts.
- Provided findings for improved efficiency, effectiveness and economy of Municipal processes.
- Provided management assistance to the Administration and Assembly through special studies and reviews.
- Investigated and reported on suspected fraud, abuses, illegal acts, and non-compliance with Municipal Policy and Procedures and Municipal Code.
- Assisted the external auditors in the annual financial and Federal and State single audits.

## 2005 PERFORMANCE OBJECTIVES:

- Conduct independent performance audits of Municipal operations, activities, and Municipal-owned utilities.
- Evaluate the adequacy, reliability and integrity of internal accounting and administrative controls, and operating systems and information.
- Conduct compliance audits of grants and contracts.
- Provide findings for improved efficiency, effectiveness and economy of Municipal processes.
- Provide management assistance to the Administration and Assembly through special studies and reviews.
- Investigate and report on suspected fraud, abuses, illegal acts, and non-compliance with Municipal Policy and Procedures and Municipal Code.
- Assist the external auditors in the annual financial and Federal and State single audits.

DEPARTMENT: INTERNAL AUDIT

DIVISION:

PROGRAM: Internal Audit

RESOURCES:

	2003 REVISED			2004 REVISED			2005 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	4	1	0	4	1	0	4	1	0
PERSONAL SERVICES	\$	328,101		\$	371,960		\$	397,500	
SUPPLIES		648			1,900			1,100	
OTHER SERVICES		5,898			5,080			4,890	
TOTAL DIRECT COST:	\$	334,647		\$	378,940		\$	403,490	

## WORK MEASURES:

- Percentage of annual Audit Plan completed during the year	38	61	48
- Number of hrs provided to assist with external annual financial audit	480	505	480
- Number of Internal Audit Reports completed during the year	12	13	12
- Number of special studies/reviews completed during the year	24	20	21

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

1

DEPT: 03 -INTERNAL AUDIT

DEPT	BUDGET UNIT/ RANK	PROGRAM	SL CODE	SVC LVL
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1	1060-INTERNAL AUDIT			1	Determine if government operations are adequately controlled & if the required
	0027-Internal Audit			OF	
	SOURCE OF FUNDS, THIS SVC LEVEL:			1	high degree of public accountability is maintained. Mayor/Assembly approved
	TAX SUPPORT				Audit Plan includes performance & compliance audits & evaluations of internal
	IGC SUPPORT				controls. Provide management assistance & recommend ways to improve Municipal
					processes. Assist External Auditor-
					resulting in tax savings of \$34,000.

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	TOTAL
4	1	0	397,500	1,100	4,890	0	0	403,490

SUBTOTAL OF FUNDED SERVICE LEVELS, INTERNAL AUDIT

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	TOTAL
4	1	0	397,500	1,100	4,890	0	0	403,490

-----	DEPARTMENT OF INTERNAL AUDIT	FUNDING LINE	-----
.	.	.	403,490

TOTALS FOR DEPARTMENT OF INTERNAL AUDIT , FUNDED AND UNFUNDED

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	TOTAL
4	1	0	397,500	1,100	4,890	0	0	403,490