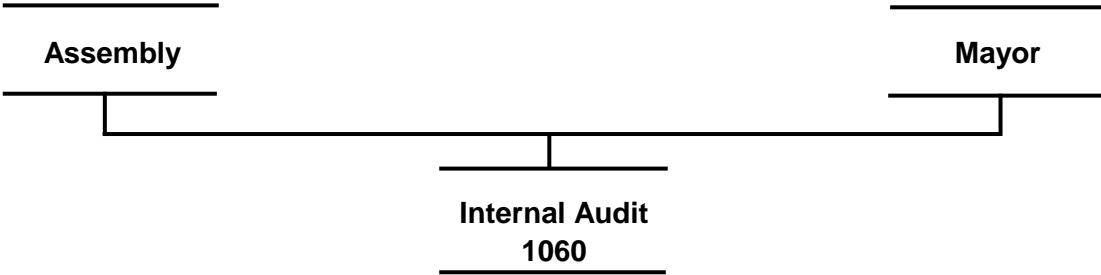

INTERNAL AUDIT



2005 Resource Plan

Department: Internal Audit

Division	<i>Financial Summary</i>		<i>Personnel Summary</i>							
	2004	2005	2004 Revised				2005 Proposed			
	Revised	Proposed	FT	PT	Temp	Total	FT	PT	Temp	Total
Internal Audit	378,940	408,490	4	1		5	4	1		5
Operating Cost	378,940	408,490	4	1	0	5	4	1	0	5
Add Debt Service	0	0								
Direct Organization Cost	378,940	408,490								
Charges From/(To) Others, excluding charges from overhead units	(230,120)	(281,600)								
Function Cost	148,820	126,890								
Less Program Revenues	0	0								
Net Program Cost	148,820	126,890								

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
Operating Cost	402,500	1,100	4,890	0	408,490
Less Vacancy Factor					0
Add Debt Service					0
Total Direct Organization Cost	402,500	1,100	4,890	0	408,490

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

RECONCILIATION FROM 2004 REVISED BUDGET TO 2005 PROPOSED BUDGET

DEPARTMENT: INTERNAL AUDIT

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

2005 PROGRAM PLAN

DEPARTMENT: INTERNAL AUDIT
PROGRAM: Internal Audit

DIVISION:

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.

2005 P R O G R A M P L A N

DEPARTMENT: INTERNAL AUDIT
PROGRAM: Internal Audit
RESOURCES:

DIVISION:

	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		\$	402,500	
SUPPLIES		648			1,900			1,100	
OTHER SERVICES		5,898			5,080			4,890	
TOTAL DIRECT COST:	\$	334,647		\$	378,940		\$	408,490	

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

BPAB010R
09/24/04
162717

M U N I C I P A L I T Y O F A N C H O R A G E
2005 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT

DEPT BUDGET UNIT/
RANK PROGRAM

SL SVC
CODE LVL

1 1060-INTERNAL AUDIT
0027-Internal Audit
SOURCE OF FUNDS, THIS SVC LEVEL:
TAX SUPPORT
IGC SUPPORT

1 Determine if government operations are
adequately controlled & if the required
OF high degree of public accountability is
maintained. Mayor/Assembly approved
Audit Plan includes performance & com-
pliance audits & evaluations of internal
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	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
4	1	0	402,500	1,100	4,890	0	0	408,490

SUBTOTAL OF FUNDED SERVICE LEVELS, INTERNAL AUDIT

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
4	1	0	402,500	1,100	4,890	0	0	408,490

DEPARTMENT OF INTERNAL AUDIT

FUNDING LINE

408,490

TOTALS FOR DEPARTMENT OF INTERNAL AUDIT

, FUNDED AND UNFUNDED

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
4	1	0	402,500	1,100	4,890	0	0	408,490