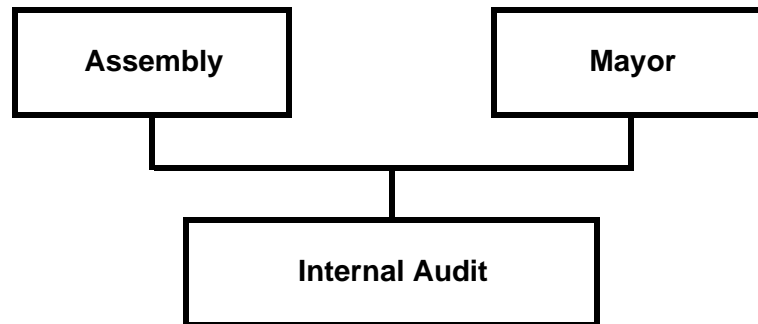


# Internal Audit



## Internal Audit

### Department Summary

	2009 Actuals	2010 Revised	2011 Proposed	11 v 10 % Chg
<b>Division Summary</b>				
Internal Audit	489,466	536,246	535,762	-0.09 %
<b>Direct Cost</b>	<b>489,466</b>	<b>536,246</b>	<b>535,762</b>	<b>-0.09 %</b>
<b>Intragovernmental Charges</b>				
Charges By Other Departments	48,653	51,340	54,028	5.24 %
Charges To Other Departments	(538,107)	(587,402)	(589,614)	0.38 %
<b>Function Cost</b>	<b>12</b>	<b>184</b>	<b>176</b>	<b>-4.43 %</b>
<b>Net Cost</b>	<b>12</b>	<b>184</b>	<b>176</b>	<b>-4.43 %</b>

#### Expenditures by Category

Personnel	481,619	524,770	526,656	0.36 %
Supplies	487	1,200	1,200	0.00 %
Travel	0	2,500	1,500	-40.00 %
Contractual/Other Services	7,361	6,406	6,406	0.00 %
Debt Service/Depreciation	0	0	0	
Equipment, Furnishings	0	1,370	0	
<b>Total Direct Costs</b>	<b>489,466</b>	<b>536,246</b>	<b>535,762</b>	<b>-0.09 %</b>

#### Personnel Summary As Budgeted

Full-Time	4	4	4	
Part-Time	1	1	1	
<b>Total Positions</b>	<b>5</b>	<b>5</b>	<b>5</b>	

## Internal Audit

### Reconciliation from 2010 Revised Budget to 2011 Proposed Budget

	<u>Direct Costs</u>	<u>Positions</u>		
		<u>FT</u>	<u>PT</u>	<u>Temp</u>
<b>2010 Revised Budget</b>	\$ 536,246	4	1	-
<b>2010 One-Time Requirements</b>				
- None	-	-	-	-
<b>Transfers (to)/from Other Agencies</b>				
- None	-	-	-	-
<b>Debt Service Changes</b>				
- None	-	-	-	-
<b>Changes in Existing Programs/Funding for 2010</b>				
- Salary and benefits adjustments	27,266	-	-	-
<b>2011 Continuation Level</b>	<u>\$ 563,512</u>	<u>4</u>	<u>1</u>	<u>-</u>
<b>2010 One-Time Requirements</b>				
- None	-	-	-	-
<b>Transfers (to)/from Other Agencies</b>				
- None	-	-	-	-
<b>Debt Service Changes</b>				
- None	-	-	-	-
<b>2011 Budget Changes</b>				
- Department will be able to manage within their budget to achieve this personnel cost reduction without eliminating any positions or degrading service.	(25,380)	-	-	-
- Reduce funding for computer hardware purchases - computers are currently operating as intended	(1,370)	-	-	-
- Reduce travel funding	(1,000)	-	-	-
<b>2011 Proposed Budget</b>	<u><u>\$ 535,762</u></u>	<u><u>4</u></u>	<u><u>1</u></u>	<u><u>-</u></u>

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## Internal Audit Department

*Anchorage: Performance. Value. Results."*

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### Mission

To provide the Assembly and Mayor with objective information to ensure that a high degree of public accountability is maintained and government operations are efficient and effective.

### Core Services

- Conduct independent operational audits of Municipal operations and activities
- Evaluate the reliability of internal accounting administrative controls
- Conduct compliance audits of grants and contracts
- Provide findings and recommendations for improved efficiency and effectiveness of Municipal operations and processes
- Provide management assistance to the Administration and Assembly
- Assist the external auditors I the annual financial and Federal and State Single audits

### Accomplishment Goals

- Provide the Assembly and Mayor with objective information by completing the requested audits and special projects in the approved annual audit plan
- Reduce expenses by providing audit staff hours to the external auditors for the annual financial and Federal and State Single audits

### Performance Measures

Progress in achieving goals will be measured by:

<b>Measure: The number of audit reports issued</b>
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	2007	2008	2009	2010 (1/1 – 9/23)	2011 Projected
# issued	12	13	15	9	13

<b>Measure: The number of special projects completed</b>
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	2007	2008	2009	2010 (1/1 – 9/23)	2011 Projected
# completed	15	20	16	7	10

**Measure: The number of audit findings in reports of audit with management concurrence**

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010 (1/1 – 9/23)</b>	<b>2011 Projected</b>
Percent management concurrence	100%	98%	100%	100%	100%

**Measure: Total number of staff hours provided to the external auditors**

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010 (1/1 – 9/23)</b>	<b>2011 Projected</b>
Number of staff hours to external auditors	472	501	471	518	500

## Expenditure & Revenue Summary

### Internal Audit

#### Division

(Dept ID # 1060)

Internal Audit Department

	2009 Actuals	2010 Revised	2011 Proposed	11 v 10 % Chg
<b>Expenditure by Category</b>				
Salaries and Benefits	481,619	524,770	526,656	0.36 %
Supplies	487	1,200	1,200	0.00 %
Travel	0	2,500	1,500	-40.00 %
Contractual/Other Services	7,361	6,406	6,406	0.00 %
Equipment, Furnishings	0	1,370	0	
Total Manageable Costs	489,466	536,246	535,762	-0.09 %
Debt Service, Depreciation	0	0	0	
<b>Total Direct Cost</b>	<b>489,466</b>	<b>536,246</b>	<b>535,762</b>	<b>-0.09 %</b>

#### Positions As Budgeted

	2009 Revised		2010 Revised		2011 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Audit Technician	-	1	-	1	-	1
Internal Auditor	1	-	1	-	1	-
Principal Auditor	1	-	1	-	1	-
Staff Auditor	2	-	2	-	2	-
<b>Total</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>1</b>

**Expenditure & Revenue Detail****Internal Audit****Division**

(Dept ID # 1060)

Internal Audit Department

	2009 Actuals	2010 Revised	2011 Proposed	11 v 10 % Chg
<b><u>Expenditures</u></b>				
<b>Salaries and Benefits</b>				
1101 - Straight Time Labor	283,470	325,460	309,484	-4.91 %
1301 - Leave/Holiday Accruals	26,783	21,773	22,402	2.89 %
1401 - Benefits	171,366	177,536	194,770	9.71 %
<b>Salaries Total</b>	<b>481,619</b>	<b>524,770</b>	<b>526,656</b>	<b>0.36 %</b>
<b>Supplies</b>	487	1,200	1,200	0.00 %
<b>Travel</b>	0	2,500	1,500	-40.00 %
<b>Contractual/Other Services</b>	7,361	6,406	6,406	0.00 %
<b>Equipment, Furnishings</b>	0	1,370	0	
<b>Manageable Direct Cost Sub-Total</b>	489,466	536,246	535,762	-0.09 %
<b>Debt Service, Depreciation</b>	0	0	0	
<b>Direct Cost Total</b>	<b>489,466</b>	<b>536,246</b>	<b>535,762</b>	<b>-0.09 %</b>
<b><u>Intra-Governmental Charges</u></b>				
Charges By Other Departments	48,653	51,340	54,028	5.24 %
Charges To Other Departments	(538,107)	(587,402)	(589,614)	0.38 %
<b><u>Net Cost</u></b>				
Direct Cost	489,466	536,246	535,762	-0.09 %
Debt Service	0	0	0	
Charges By Other Departments	48,653	51,340	54,028	5.24 %
Charges To Other Departments	(538,107)	(587,402)	(589,614)	0.38 %
<b>Total Net Cost</b>	<b>12</b>	<b>184</b>	<b>176</b>	