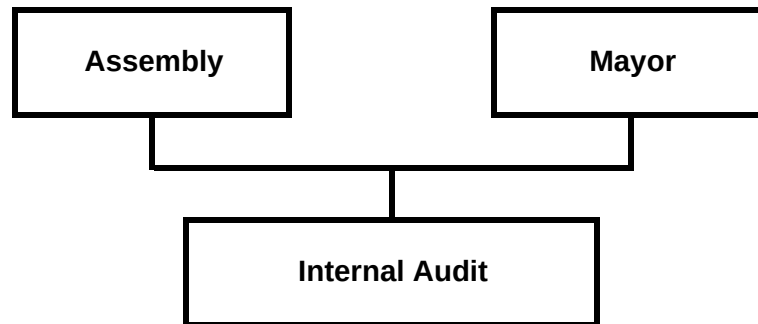




Municipality of Anchorage

Internal Audit

Internal Audit



Internal Audit Department Summary

	2010 Actuals	2011 Revised	2012 Proposed	12 v 11 % Chg
Direct Cost by Division				
Internal Audit	514,840	535,762	577,863	7.86%
Direct Cost Total	514,840	535,762	577,863	7.86%
Intragovernmental Charges				
Charges by Other Departments	38,499	53,868	41,926	<22.17%>
Charges to Other Departments	(553,340)	(588,462)	(585,974)	<0.42%>
Function Cost Total	(1)	1,168	33,814	2795.20%
Net Cost Total	(1)	1,168	33,814	2795.20%
Direct Cost by Category				
Personnel	505,704	526,656	568,757	7.99%
Supplies	596	1,200	1,310	9.17%
Travel	2,624	1,500	1,500	-
Contractual/Other Services	5,916	6,406	6,296	<1.72%>
Debt Service/Depreciation	-	-	-	-
Direct Cost Total	514,840	535,762	577,863	7.86%
Position Summary as Budgeted				
Full-Time	4	4	4	
Part-Time	1	1	1	
Position Total	5	5	5	

Internal Audit

Reconciliation from 2011 Revised Budget to 2012 Proposed Budget

	Direct Costs	Positions		
		FT	PT	T
2011 Revised Budget	535,762	4	1	-
2011 One-Time Requirements				
- None	-	-	-	-
Transfers (to)/from Other Agencies				
- None	-	-	-	-
Debt Service Changes				
- None	-	-	-	-
Changes in Existing Programs/Funding for 2011				
- Salary and benefits adjustments	60,103	-	-	-
2012 Continuation Level	595,865	4	1	-
2012 One-Time Requirements				
- None	-	-	-	-
Transfers (to)/from Other Agencies				
- None	-	-	-	-
2012 Budget Changes				
- Leave cash-out adjustment	(18,002)	-	-	-
2012 Proposed Budget	577,863	4	1	-

Internal Audit Division Summary

Internal Audit

(Dept ID # 1060)

	2010 Actuals	2011 Revised	2012 Proposed	12 v 11 % Chg
Direct Cost by Category				
Salaries and Benefits	505,704	526,656	568,757	7.99%
Supplies	596	1,200	1,310	9.17%
Travel	2,624	1,500	1,500	-
Contractual/Other Services	5,916	6,406	6,296	<1.72%>
Manageable Direct Cost Total	514,840	535,762	577,863	7.86%
Debt Service, Depreciation	-	-	-	
Direct Cost Total	514,840	535,762	577,863	7.86%

Positions as Budgeted

	2010 Revised		2011 Revised		2012 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	-
Positions as Budgeted Total	4	1	4	1	4	1

Internal Audit Division Detail

Internal Audit

(Dept ID # 1060)

	2010 Actuals	2011 Revised	2012 Proposed	12 v 11 % Chg
Direct Cost by Category				
Salaries and Benefits				
1101 - Straight Time Labor	298,803	309,484	351,599	13.61%
1301 - Leave/Holiday Accruals	27,945	22,402	6,129	<72.64%>
1401 - Benefits	178,956	194,770	211,029	8.35%
Salaries and Benefits Total	505,704	526,656	568,757	7.99%
Supplies	596	1,200	1,310	9.17%
Travel	2,624	1,500	1,500	-
Contractual/Other Services	5,916	6,406	6,296	<1.72%>
Manageable Direct Cost Total	514,840	535,762	577,863	7.86%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	514,840	535,762	577,863	7.86%
Intra-Governmental Charges				
Charges by Other Departments	38,499	53,868	41,926	<22.17%>
Charges To Other Departments	(553,340)	(588,462)	(585,974)	<0.42%>
Net Cost				
Manageable Direct Cost	514,840	535,762	577,863	7.86%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	38,499	53,868	41,926	<22.17%>
Charges To Other Departments	(553,340)	(588,462)	(585,974)	<0.42%>
Net Cost Total	(1)	1,168	33,814	2795.20%

Anchorage: Performance. Value. Results

Internal Audit Department

Anchorage: Performance. Value. Results."

Mission

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:

Measure: The number of audit reports issued
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	2007	2008	2009	2010	2011 Q1	2011 Q2
# issued	12	13	15	13	5	3

Measure: The number of special projects completed
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	2007	2008	2009	2010	2011 Q1	2011 Q2
# completed	15	20	16	11	2	1

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

	2007	2008	2009	2010	2011 Q1	2011 Q2
Percent management concurrence	100%	98%	100%	100%	100%	100%

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

	2007	2008	2009	2010	2011 Q1	2011 Q2
Number of staff hours to external auditors	472	501	471	518	306	238