

INTERNAL AUDIT

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Assembly

Mayor

Internal Audit
1060

DEPARTMENT SUMMARY

DEPARTMENT

INTERNAL AUDIT

MISSION

To provide the Assembly and the Mayor with objective information to assist them in determining whether government operations are adequately controlled and whether the required high degree of public accountability is maintained. (AMC 3.20.100)

MAJOR PROGRAMMING HIGHLIGHTS

- Conduct 20 independent and comprehensive audits of various municipal activities.
- Provide management assistance to the Assembly and the administration through special studies and consulting.
- Assist the external auditor in the performance of the year-end financial and Federal and State single audits.
- Perform audit follow-up to monitor implementation of management action to correct reported problems.
- Perform all audit work in accordance with government auditing standards to help ensure full accountability, compliance with public laws and contracts, and the economy and efficiency of municipal operation.

RESOURCES

	1989	1990
Direct Costs	\$ 334,410	\$ 334,450
Program Revenues	\$ 0	\$ 0
Personnel	5FT 1PT	5FT 1PT

1990 RESOURCE PLAN

DEPARTMENT: INTERNAL AUDIT

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY							
	1989 REVISED	1990 BUDGET	1989 REVISED				1990 BUDGET			
			FT	PT	T	TOTAL	FT	PT	T	TOTAL
INTERNAL AUDIT	334,410	334,450	5	1		6	5	1		6
OPERATING COST	334,410	334,450	5	1		6	5	1		6
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	334,410	334,450								
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	46,610	53,960								
TOTAL DEPARTMENT COST	381,020	388,410								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	258,940	258,950								
FUNCTION COST	122,080	129,460								
LESS PROGRAM REVENUES	0	0								
NET PROGRAM COST	122,080	129,460								

1990 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
INTERNAL AUDIT	315,610	2,750	12,090	4,000	334,450
DEPT. TOTAL WITHOUT DEBT SERVICE	315,610	2,750	12,090	4,000	334,450
LESS VACANCY FACTOR					
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	315,610	2,750	12,090	4,000	334,450

RECONCILIATION FROM 1989 REVISED TO 1990 BUDGET

DEPARTMENT: INTERNAL AUDIT

	DIRECT COSTS	POSITIONS		
		FT	PT	T
1989 REVISED BUDGET:	\$ 334,410	5FT	1PT	
Amount Required to Continue Existing Programs in 1990:	5,520			
REDUCTIONS TO EXISTING PROGRAMS:				
- None				
EXPANSIONS IN EXISTING PROGRAMS:				
- None				
NEW PROGRAMS:				
- None				
MISCELLANEOUS INCREASES (DECREASES):				
- Other services	(1,330)			
- Miscellaneous	(4,150)			
1990 BUDGET	\$ 334,450	5FT	1PT	

1990 PROGRAM PLAN

DEPARTMENT: INTERNAL AUDIT
PROGRAM: Internal Audit

DIVISION:

PURPOSE:

To provide the Assembly and Mayor with objective information to assist in determining whether governmental operations are adequately controlled and if the required high degree of public accountability is maintained. (AMC 3.20.100).

1989 PERFORMANCES:

- Conduct independent and comprehensive management audits of various municipal operations.
- Review the reliability and integrity of financial and operating information.
- Conduct audits of grants and contracts.
- Provide management assistance to the administration and Assembly through audits and special studies.
- Assist the external auditor in the year-end financial and federal and state single audits.
- Emphasize economy and efficiency of municipal operations.
- Perform audit follow-up of prior recommendations.
- Conduct revenue reviews and audits.

1990 OBJECTIVES:

- Conduct independent and comprehensive management audits of various municipal operations and activities.
- Review the reliability and integrity of financial and operating information.
- Conduct audits of grants and contracts.
- Provide management assistance to the administration and Assembly through audits and special studies.
- Assist the external auditor in the year-end financial and federal and state single audits.
- Emphasize economy and efficiency of municipal operations.
- Evaluate the adequacy of internal accounting controls in the various municipal operations and activities.

RESOURCES:

	1988 REVISED			1989 REVISED			1990 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	5	1	0	5	1	0	5	1	0
PERSONAL SERVICES	\$	319,120		\$	314,240		\$	315,610	
SUPPLIES		2,440			2,750			2,750	
OTHER SERVICES		13,490			13,420			12,090	
CAPITAL OUTLAY		4,000			4,000			4,000	
TOTAL DIRECT COST:	\$	339,050		\$	334,410		\$	334,450	

PERFORMANCE MEASURES:

- | | | | |
|-------------------|----|----|----|
| - Audit reports | 27 | 23 | 20 |
| - Special studies | 1 | 0 | 0 |

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

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