

**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**

	<b>1989</b>	<b>1990</b>
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
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DEPARTMENT: INTERNAL AUDIT

	DIRĒCT 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 P R O G R A M P L A N

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:

1

BPAB010R  
 09/19/89  
 092444

M U N I C I P A L I T Y O F A N C H O R A G E  
 1990 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT  
 DEPT BUDGET UNIT/  
 RANK PROGRAM

SVC  
 LVL

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

1 Provide the Assembly and the Mayor with  
 OF a less than adequate audit service to  
 4 assist in determining whether governmental  
 operations are adequately controlled  
 and whether the required high degree  
 of public accountability is maintained.

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE					
5	1	0	315,610	2,750	12,090	0	4,000	334,450

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 SUBTOTAL OF FUNDED SERVICE LEVELS, INTERNAL AUDIT . . . . .

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE					
5	1	0	315,610	2,750	12,090	0	4,000	334,450

----- DEPARTMENT OF INTERNAL AUDIT

FUNDING LINE -----

334,450

2 1060-INTERNAL AUDIT  
 0027-Internal Audit  
 SOURCE OF FUNDS, THIS SVC LEVEL:  
 IGC SUPPORT

2 Provide for a full time utility auditor.  
 OF This will provide one dedicated auditor  
 4 to provide some audit service to the  
 Municipal utilities. This position is  
 critical to provide the most basic audit  
 coverage of these important Municipal  
 activities.

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE					
1	0	0	57,050	0	300	0	0	57,350

3 1060-INTERNAL AUDIT  
 0027-Internal Audit  
 SOURCE OF FUNDS, THIS SVC LEVEL:  
 IGC SUPPORT

3 Provide for a full time utility auditor.  
 OF This will add another auditor dedicated  
 4 to the Municipal utilities. This  
 position will assist in providing audit  
 service to these extremely important  
 Municipal activities.

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE					
1	0	0	57,050	0	0	0	0	57,050

BPAB010R  
 09/19/89  
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M U N I C I P A L I T Y O F A N C H O R A G E  
 1990 DEPARTMENT RANKING

DEPT: 03 -INTERNAL AUDIT  
 DEPT BUDGET UNIT/  
 RANK PROGRAM

SVC  
 LVL

4 1060-INTERNAL AUDIT  
 0027-Internal Audit  
 SOURCE OF FUNDS, THIS SVC LEVEL:  
 TAX SUPPORT

4 Provide for full time administrative  
 OF support for the Department. This will  
 4 relieve the audit staff from administra-  
 tive tasks allowing more time for audit  
 work.

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
0	1	0	20,820	0	0	0	0	20,820

TOTALS FOR DEPARTMENT OF INTERNAL AUDIT , FUNDED AND UNFUNDED . . . . .

PERSONNEL			PERSONAL	SUPPLIES	OTHER	DEBT	CAPITAL	TOTAL
FT	PT	T	SERVICE		SERVICES	SERVICE	OUTLAY	
7	2	0	450,530	2,750	12,390	0	4,000	469,670