

DEPARTMENT SUMMARY

Department

INTERNAL AUDIT

Mission

To provide the Assembly and the Mayor or his/her designee with objective information to assist in determining whether governmental operations are adequately controlled and whether the required high degree of public accountability is maintained.

Major Program Highlights

- The Internal Auditor and five staff auditors will conduct 40 audit projects examining the soundness and application of accounting, financial, and internal controls.
- The staff will ascertain the extent of compliance with established policies and procedures; the extent to which municipal assets are accounted for and protected from loss; and the reliability of accounting and other data developed within the Municipality.
- Staff will pay increased attention to the audit of third-party contractors and other providers in accordance with contract terms and state and federal regulations, and increased attention to electronic data processing, for both the mainframe and distributed systems.

Resources

	1984	1985
Direct Costs	\$ 374,220	\$ 427,390
Program Revenues	\$ 2,000	\$ 2,000
Personnel	6FT	6FT

**PROGRAM PLAN
1985 PROPOSED BUDGET**

DEPARTMENT: INTERNAL AUDIT

DIVISION/PROGRAM

DIRECT COSTS

POSITIONS

— Provide audit coverage of municipal departmental units over a three- to four-year cycle with more frequent attention to such areas as major inventories and receivables, electronic data processing, and audits of selected grants and contracts of the Municipality.

\$ 427,390

6FT

\$ 427,390

6FT

**RESOURCE PLAN
1985 PROPOSED BUDGET**

DEPARTMENT: INTERNAL AUDIT

1984/1985 RESOURCE COMPARISON

Division/Title	FINANCIAL RESOURCES		PERSONNEL RESOURCES							
	1984 REVISED	1985 PROPOSED	1984 REVISED				1985 PROPOSED			
			FT	PT	TEMP	TOTAL	FT	PT	TEMP	TOTAL
Internal Audit	374,220	427,390	6	0	0	6	6	0	0	6
Direct Organizational Cost	374,220	427,390	6	0	0	6	6	0	0	6
Add Intragovernmental Charges	34,090	37,280								
Total Department Cost	408,310	464,670								
Less Intragovernmental Charges	119,400	176,190								
Function Cost	288,910	288,480								
Less Program Revenues	2,000	2,000								
Net Program Cost	286,910	286,480								

1985 PROPOSED RESOURCES BY CATEGORY OF EXPENSE

Division/Title	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	DEBT SERVICE	CAPITAL OUTLAY	DIRECT COST TOTAL
Internal Audit	420,150	900	5,950	0	390	427,390
Department Total	420,150	900	5,950	0	390	427,390

RECONCILIATION FROM 1984 REVISED TO 1985 PROPOSED BUDGET

DEPARTMENT: INTERNAL AUDIT

	DIRECT COSTS	POSITIONS
1984 REVISED BUDGET:	\$374,220	6FT
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1985:	20,820	
REDUCTIONS IN EXISTING PROGRAMS:		
— None		
EXPANSIONS IN EXISTING PROGRAMS:		
— Full-year funding for grants auditor position funded for nine months in 1984.	10,840	
NEW PROGRAMS:		
— None		
OTHER (MISCELLANEOUS INCREASES/DECREASES):		
— Additional salary and benefits budget required for an Information Systems auditor, hired at a rate higher than budgeted in 1984.	21,510	
1985 PROPOSED BUDGET:	<u>\$427,390</u>	<u>6FT</u>

1985 PROPOSED OPERATING BUDGET

1985 RANKING OF SERVICE LEVELS

DEPARTMENT : 1060 INTERNAL AUDIT

DEPT RANK	BUDGET UNIT NUMBER	UNIT TITLE	SERVICE LEVEL	DESCRIPTION OF SERVICE LEVEL
01	1060	INTERNAL AUDIT	01	The Internal Auditor and five staff auditors conduct audits and related services to meet the basis requirements of section 3.20.100 of the Municipal Code.
		TAX SUPPORTED		
		REVENUE SUPPORTED \$2,000		
		IGC SUPPORTED \$176,190		

DEPARTMENT TOTALS

1985 PROPOSED OPERATING BUDGET

1985 RANKING OF SERVICE LEVELS

DEPARTMENT : INTERNAL AUDIT

PERSONNEL			1000	2000	3000	4000	5000	DEPT
FT	PT	TP	PERSONAL SERVICES	SUPPLIES	OTHER CHARGES	DEBT SERVICE	CAPITAL OUTLAY	TOTALS
6	0	0	420,150	900	5,950	0	390	427,390
6	0	0	420,150	900	5,950	0	390	427,390

