

INTERNAL AUDIT

Mission Statement:

The Internal Audit Department is committed to the systematic, objective appraisal of the diverse operations and controls within the City to determine that:

- financial and operating information is accurate and reliable,
- risks to the City are identified and minimized,
- regulations, laws, and policies and procedures are followed,
- satisfactory standards are met,
- resources are used efficiently and economically to achieve the City's objectives – all for the purpose of assisting members of the organization in the effective discharge of their responsibilities.

Goals and Objectives:

- To utilize a structured risk assessment methodology to enable the Internal Audit function to quantify the level of risk related to City departments and processes. Internal Audit can then develop an appropriate audit schedule that will ensure adequate review of City operations based on the risk scores calculated for each department, factoring in previous audit coverage.
- To present accurate and comprehensive reports to management, the Audit Committee, and others that cover the scope and objectives of audit work performed that was assigned from the annual audit plan approved by the Audit Committee. This process holds the department accountable for effective use of its time and also ensures the results of our efforts are provided to management.
- To provide sufficient follow-up on audit report results to determine the degree of progress toward addressing reported audit items. The department will strive to perform follow-up audits as corrective actions are scheduled to be completed. The process provides progress status to management and the Audit Committee.
- To provide consultative services to management and staff in an effort to ensure internal controls are considered upon change or implementation of new processes.
- To establish and maintain a constructive working relationship with management through use of interim briefings during the audit engagement, draft report review and a constructive orientation for reporting. These processes help keep management informed throughout the audit process and our ability to maintain a "no surprises" approach to each project. This goal is intended to build a level of trust between Internal Audit and management in an effort to become a pro-active resource base.
- To provide a comprehensive continuing professional education program for audit personnel to maintain the knowledge and skills necessary to satisfactorily perform assigned audits and stay abreast of new audit tools and techniques.
- To be subject to an independent review of the department performance (peer review) at a minimum once every three years. This review should address the quality of work performed, the department's compliance with its objectives and audit standards and the effect the department has had upon the City.

INTERNAL AUDIT
 Dept # 0012
 2012 BUDGET COMPARISON

	2010 ACTUAL	2011 ACTUAL THRU 30-Jun-2011	2011 REVISED BUDGET	2012 SUBMITTED	\$ INCREASE (DECREASE) FROM 2011 REVISED	% CHANGE FROM 2011 REV TO 2012
5111 TOTAL WAGES	112,212		164,049	183,678	19,629	11.97%
5131 PERF - EMPLOYERS SHARE	8,696		13,944	18,368	4,424	
5132 FICA	8,244		12,550	14,051	1,501	
5134 LIFE MEDICAL & HEALTH INSURAN	29,700		30,600	35,400	4,800	
5136 UNEMPLOYMENT COMPENSATION	162		164	184	20	
5137 WORKERS COMP INSURANCE	252		191	231	40	
513A PERF - EMPLOYEES/PD BY CITY	3,366		4,922	5,510	588	
Total 5100	\$162,632	\$127,393	\$226,420	\$257,422	\$31,002	13.69%
5219 OTHER OFFICE SUPPLIES	149		398	395	(3)	
Total 5200	\$149	\$69	\$398	\$395	(\$3)	- 0.75%
5314 CONSULTANT SERVICES	1,963		-	-	-	
531K SEMINAR FEES	575		1,485	3,715	2,230	
5322 POSTAGE	51		40	28	(12)	
5323 TELEPHONE & TELEGRAPH	687		684	-	(684)	
5324 TRAVEL EXPENSES	-		660	2,345	1,685	
5326 MILEAGE	-		-	310	310	
532L LONG DISTANCE CHARGES	4		10	-	(10)	
5342 LIABILITY INSURANCE	802		641	896	255	
5391 SUBSCRIPTIONS AND DUES	400		500	730	230	
5399 OTHER SERVICES AND CHARGES	38		-	-	-	
Total 5300	\$4,519	\$1,192	\$4,020	\$8,024	\$4,004	99.60%
Total 5400	\$-	\$-	\$-	\$-	\$-	
Total	\$167,300	\$128,654	\$230,838	\$265,841	\$35,003	15.16%