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 all City operations based on the risk scores calculated for each department factoring in previous audit coverage.

- To present accurate, comprehensive reports to management, the Audit Committee, and others covering the scope and objectives of assigned audits included in the audit plan within the time frame approved by the Audit Committee. This process holds the department accountable for effective use of its time and also ensures the results of our effort are provided to management.

- To provide sufficient follow-up on audit reports to determine the degree of compliance with audit recommendations. The department will strive to perform follow-up audits as corrective actions are scheduled to be completed. This process will enable us to determine whether recommendations are implemented.

- To provide consultation services to management and staff in an effort to ensure adequate implementation of change or new processes in order to reduce the time required by audit staff for subsequent review and troubleshooting after the process has been implemented.

- 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. This goal will ensure management is well informed throughout the audit process and that we 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.

- 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 have 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.

	2009 ACTUAL	2010 ACTUAL THRU 30-Jun-2010	2010 REVISED BUDGET	2011 SUBMITTED	$ INCREASE (DECREASE) FROM 2010 APPR	% CHANGE FROM 2010 APPR TO 2011
5111 TOTAL WAGES	142,760		162,425	164,049	1,624	1.00%
5131 PERF - EMPLOYERS SHARE	10,350		12,588	13,944	1,356	
5132 FICA	10,500		12,426	12,550	124	
5134 LIFE MEDICAL & HEALTH INSURAN	27,000		29,700	30,600	900	
5136 UNEMPLOYMENT COMPENSATION	161		162	164	2	
5137 WORKERS COMP INSURANCE	268		252	191	(61)	
513A PERF - EMPLOYEES/PD BY CITY	4,340		4,873	4,922	49	
Total 5100	**$195,378**	**$81,493**	**$222,426**	**$226,420**	**$3,994**	**1.80%**
5219 OTHER OFFICE SUPPLIES	291		398	398	-	
Total 5200	**$291**	**$-**	**$398**	**$398**	**$-**	**0.00%**
5314 CONSULTANT SERVICES	-		2,500	-	(2,500)	
531K SEMINAR FEES	1,040		1,465	1,485	20	
5322 POSTAGE	26		40	40	-	
5323 TELEPHONE & TELEGRAPH	679		672	684	12	
5324 TRAVEL EXPENSES	-		659	660	1	
532L LONG DISTANCE CHARGES	3		10	10	-	
5342 LIABILITY INSURANCE	225		802	641	(161)	
5391 SUBSCRIPTIONS AND DUES	575		425	500	75	
Total 5300	**$2,548**	**$3,637**	**$6,573**	**$4,020**	**($2,553)**	**- 38.84%**
Total 5400	**$-**	**$-**	**$-**	**$-**	**$-**	
Total	**$198,217**	**$85,130**	**$229,397**	**$230,838**	**$1,441**	**0.63%**