



INTERNAL AUDIT

Candace MacLeod

Mission Statement:

To conduct independent, objective assurance and consulting activities that add value and improve operations.

Department Description:

The City Auditor’s Office provides audit and consulting services to city departments to identify and minimize business risks, maximize efficiencies, improve internal controls and strengthen accountability to Glendale’s citizens.

FISCAL YEAR 2013

GOALS	
Goal	Allocate audit resources to the areas that pose the greatest risk to the city.
Related Council Goal	One community that is fiscally sound.
Activities	Develop a risk-based audit plan with focus on improved business processes.
Expected Outcomes (Perf. Measures)	Quarterly risk-based audit plan with focus on improved business processes.
Time Commitment	Ongoing review and adjustment of the audit plan based on business risk.
Expected Challenges	Resources.
Goal	Ensure city assets are adequately safeguarded.
Related Council Goal	One community that is fiscally sound.
Activities	Develop audit programs that include a review of controls over city assets.
Expected Outcomes (Perf. Measures)	Audit recommendations that enhance controls over city assets.
Time Commitment	Ongoing.
Expected Challenges	Resources.

FISCAL YEAR 2012

Area of Innovation:

- Continued to utilize audit software to efficiently and effectively facilitate audit testing procedures.

Accomplishments:

- Completed six performance audits, five special projects, two contract audits and eight department procurement card reviews.



GOAL UPDATES	
Goal	Allocate audit resources to the areas that pose the greatest risk to the city.
Related Council Goal	One community that is fiscally sound.
Was the goal met?	Yes
What were the Performance Measures?	Quarterly risk-based audit plan with focus on improved business processes.
Obstacles/Challenges	Resources.
GOAL UPDATES	
Goal	Consider the effectiveness of the city's safety and security practices.
Related Council Goal	One community that is fiscally sound.
Was the goal met?	Yes.
What were the Performance Measures?	Every audit includes an assessment of compliance with laws and regulations.
Obstacles/Challenges	Resources.

FISCAL YEAR 2011

Area of Innovation:

- Utilized audit software tools to effectively facilitate audit testing procedures.

Accomplishments:

- Completed 10 performance and information technology audits and follow-ups and four contract audits.
- Performed 13 special projects at the request of management.

GOAL UPDATES	
Goal	Consider the effectiveness of the city's safety and security practices.
Related Council Goal	One community that is fiscally sound.
Was the goal met?	Yes
What were the Performance Measures?	Every audit includes an assessment of compliance with laws and regulations.
Obstacles/Challenges	None
GOAL UPDATES	
Goal	Allocate audit resources to the areas that pose the greatest risk to the city.
Related Council Goal	One community that is fiscally sound.
Was the goal met?	Yes
What were the Performance Measures?	Quarterly risk-based audit plan with focus on improved business processes.
Obstacles/Challenges	None



INTERNAL AUDIT

FUND NUMBER / BUDGET BY PROGRAM	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimate	FY 2013 Budget	Percent Over FY 2012 Budget
(1000) Internal Audit	\$278,587	\$265,196	\$264,741	\$291,823	10%
Total - Internal Audit	\$278,587	\$265,196	\$264,741	\$291,823	10%

BUDGET BY CATEGORIES OF EXPENDITURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimate	FY 2013 Budget	Percent Over FY 2012 Budget
Wages/Salaries/Benefits	\$266,655	\$281,011	\$281,011	\$279,890	0%
Supplies and Contracts	\$6,898	\$9,106	\$8,651	\$8,607	-5%
Internal Premiums	\$4,139	\$2,465	\$2,465	\$2,737	11%
Internal Service Charges	\$895	\$862	\$862	\$589	-32%
Work Order Credits		(\$28,248)	(\$28,248)		
Total - Internal Audit	\$278,587	\$265,196	\$264,741	\$291,823	10%

FUND NUMBER / STAFFING BY PROGRAM	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimate	FY 2013 Budget	Percent Over FY 2012 Budget
(1000) Internal Audit	2	2.5	2.5	2.5	0%
Total -Internal Audit	2	2.5	2.5	2.5	0%