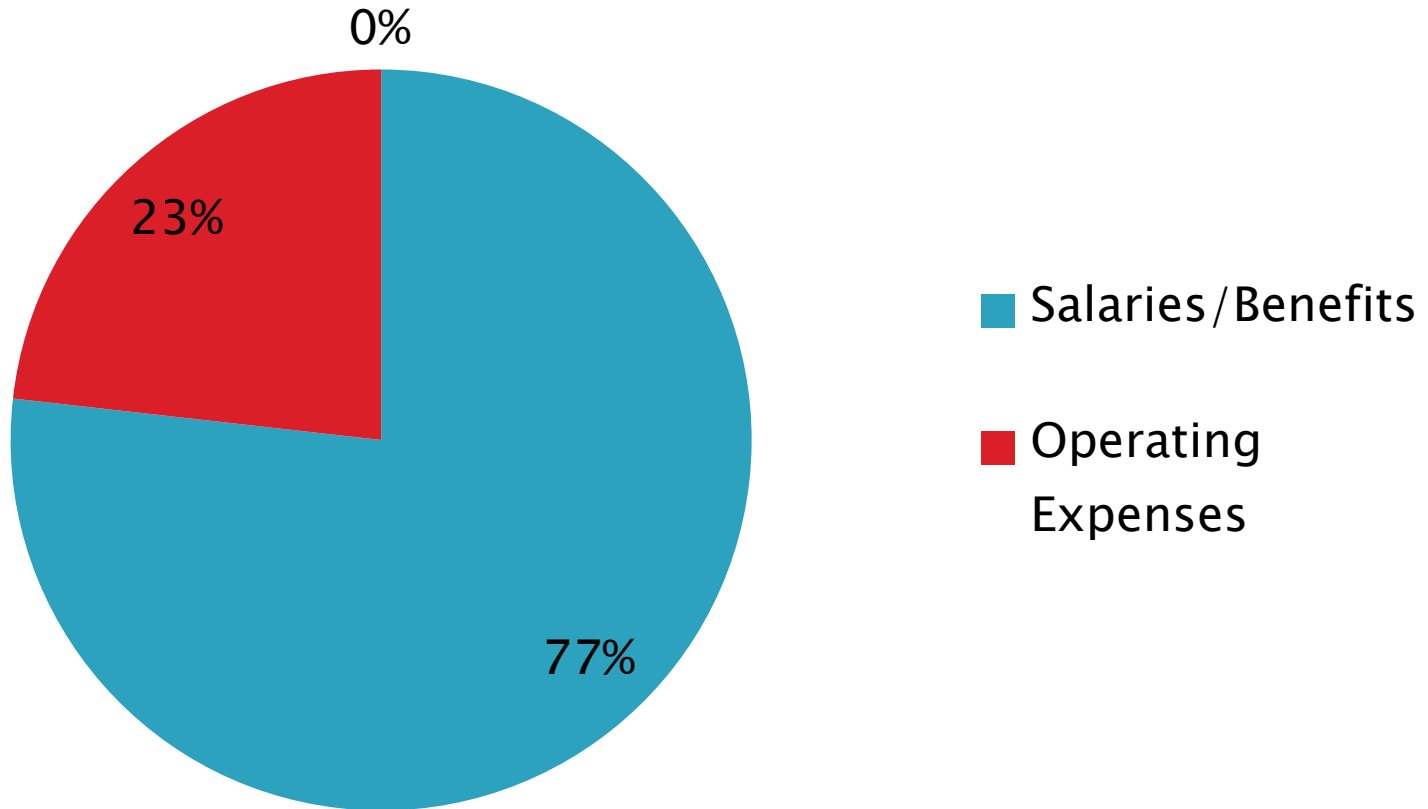


Internal Audit

**Fiscal Year 2016
Budget Presentation**

Internal Audit FY 2016 Proposed Budget



Internal Audit

FY 2015 Proposed Budget

	Actual 2014	Original Budget 2015	Projected 2015	Proposed 2016
Salaries/ Benefits	\$212,414	\$254,960	\$242,427	\$283,805
Operating Expenses	\$77,617	\$86,992	\$79,105	\$114,303
Capital Outlay	—	—	—	—
TOTAL	\$290,031	\$341,952	\$321,532	\$398,108

Internal Audit Charge-Outs to Enterprise Funds

	Actual 2014	Original Budget 2015	Projected 2015	Proposed 2016
Salaries/ Benefits	\$3,927	\$2,300	\$1,698	–
Operating Expenses	\$9,641	\$600	\$443	\$28,500
TOTAL	\$13,568	\$2,900	\$2,141	\$28,500

FTE/New Employee Requests

Full-time Equivalent	FY 2012	FY 2013	FY 2014	FY 2015	Proposed FY 2016
# of Full-time	3	3	3	3	3
# of Part-time	0	0	0	0	0
Full-time Equivalent	3	3	3	3	3

Mission Statement

The mission of Internal Audit is to provide quality assurance and consulting services in regard to City operations in an objective and independent manner related to:

- ▶ Internal controls,
- ▶ Operational efficiency and effectiveness,
- ▶ Compliance with laws and regulations,
and
- ▶ Financial integrity.

Audit Committee

❖ Composition

- 1 City Council member
- 4 qualified citizens – currently all CPAs

❖ Approves annual audit plan

- Performance audits

❖ Selects all external auditors for the City

❖ Fraud Hotline

Recent audits:

- ❖ Water Treatment Plant Upgrade Audit
- ❖ Senior Management Expense Audit

Audits currently underway:

- ❖ CDE Contracting Audit
 - ❖ CGW Utility Billing Audit
 - ❖ CSD Work Order Process Audit
 - ❖ HIPPA Assessment
- 

Hotline reports:

- ❖ 10 reports received and addressed in past year

Other:

- ❖ Participation in External Quality Reviews for Metro Nashville and City of Tallahassee

Planned future audits:

- ❖ IT Risk Assessment at CGW
- ❖ IT Risk Assessments at CDE and Lightband
- ❖ CFR New Construction Audit

Questions?

