City of Jackson

PROPOSED BUDGET
THE INTERNAL AUDIT DIVISION
FY 2016-2017

MISSION STATEMENT

- The Internal Audit Division provides a comprehensive level of audit coverage for all City of Jackson departments and divisions which helps to ensure effective and efficient operations of City services and programs in compliance with established policies and procedures.

PRIORITIZATION OF GOALS & OBJECTIVES

- Goals
  - Perform audits and provide other services to help the City achieve the highest level of effectiveness and efficiency with integrity.
  - To promote compliance with laws, regulations, policies, procedures, rules, and agreements through reviews and analysis of the City' services and activities.

PRIORITIZATION OF GOALS & OBJECTIVES

- **Objectives**
  - Promote adequate systems of internal control.
  - Improve operational efficiency and effectiveness of City government.
  - Expand staff knowledge, skills, and abilities.
  - Increase audit efficiency and effectiveness.
  - Meet government auditing standards.

SERVICES

- **Departmental structure for accountability and transparency.** Today's environment calls for greater collaboration and strong relationships between the auditor and the auditee at all levels. This trend therefore is moving towards developing a structure that facilitates a healthy environment. By doing this we hope that we can encourage the free flowing of information regarding any issues or concerns between the departments and divisions in the City and our office. Our office has to be structured in such a way that it facilitates communication between all employees here in the City of Jackson.

PRIMARY SERVICES

- Financial auditing
- Fraud detection and prevention
- Evaluation of internal controls
- Compliance auditing
- Internal consulting
- Assisting with the physical counting of inventories

REVENUES

- The Division doesn't collect any revenues from any outside sources. Our job is to audit revenues and expenditures here in the City of Jackson and to make recommendations to any findings as a result of our audit.

EXPENDITURES

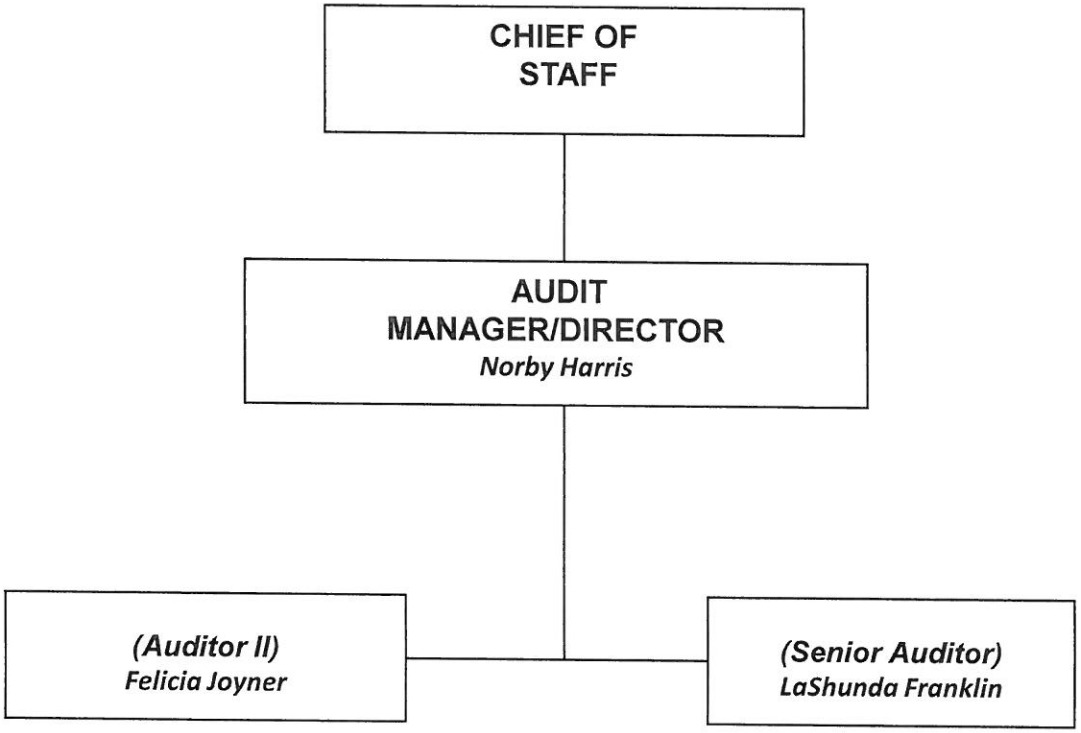
- Approximately 94% of the Division's expenditures are attributed to personal costs.
- There is one major or significant changes in the Division for the current year.
- Other Professional Services category is budgeted for $250.00 to pay for an individual from the private sector to be a member of the Internal Audit Committee. This fee will be paid to the individual for attending two meetings with the committee @100.00 per meeting.
- The Divisions Cafeteria Plan Fees are paid from this budgeted line item as well.

STAFFING

- The current staffing levels for the division are as follows:
  - Internal Audit Manager/Director
  - Senior Auditor
  - Auditor II

STAFFING

ORGANIZATIONAL CHART INTERNAL AUDIT DIVISION



STAFFING

- There was a reduction in staffing of 1 (one) employee.
- With the current staffing level we will be able to perform most of the audits in our workplan and will be able to perform other audits and reviews that will be requested of the Division. With the current budget crisis we will perform all of our audits to the best of our abilities with the current staffing levels.

SUMMARY

		FY- 16-17	FY – 15-16	Difference
PERSONAL SERVICES	-	$154,257	$195,120	$(40,863)
SUPPLIES AND MATERIALS	-	2,620	2,620	----
OTHER SERVICES AND CHARGES	-	6,485	6,485	~~40,863~~
		$163,362	$204,225	$(40,863)

- The Divisions budget for FY16-17 decreased by approximately $40,863from $ 204,355 for FY15-16 to $163,362 for FY16-17. The above budget is for a total staff of three (3) individuals of which we will make every effort to operate within the budgeted amount provided and we will continue to provide satisfactory services to all departments and divisions here in the City of Jackson.

Questions