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# Internal Audit

*Anchorage: Performance. Value. Results.*

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## Mission

The primary focus of Internal Audit is to assist the Mayor and the Municipal Assembly in ensuring that proper accountability is maintained over public funds and to improve the efficiency and effectiveness of Municipal government within the constraints of the Anchorage Municipal Code.

To accomplish this, Internal Audit performs audits to ensure the reliability and integrity of financial records, compliance with established Municipal Policy and Procedures, accountability and protection of Municipal assets, and the achievement of program results. The responsibilities of Internal Audit are outlined specifically in Anchorage Municipal Code 3.20.

## Core Services

- Conduct independent operational audits of Municipal operations and activities
- Evaluate the reliability of internal accounting administrative controls
- Conduct compliance audits of grants and contracts
- Provide findings and recommendations for improved efficiency and effectiveness of Municipal operations and processes
- Provide management assistance to the Administration and Assembly
- Assist the Anchorage Police Department's Evidence Section in certifying the proper disposal of found, abandoned, or forfeited property in accordance with Anchorage Municipal Code Chapter 7.25, *Disposition of Disposable Property*
- Conduct Sunset Audits of Boards and Commissions.
- In accordance with the concept of shared services, provide internal audit support to the Anchorage School District through one staff auditor fully funded by the School District

## Accomplishment Goals

- Provide the Assembly and Mayor with objective information by completing the requested audits and special projects in the approved annual audit plan.

## Performance Measures

Progress in achieving goals will be measured by:

<b>Measure 1: The number of audit reports issued</b>								
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	2020	2021	2022	2023	2024 Q1	2024 Q2	2024 Q3	2024 Q4
# issued	13	22	17	12	2	3	11	

\*Includes the reporting of Anchorage School District Internal Audit reports starting in 2021 3<sup>rd</sup> Quarter.

**Measure 2: The number of special projects completed**

	2020	2021*	2022	2023	2024 Q1	2024 Q2	2024 Q3	2024 Q4
# completed	15	22	16	12	5	2	5	

\*Includes the reporting of Anchorage School District Internal Audit special projects starting in 2021 3<sup>rd</sup> Quarter.

**Measure 3: The percentage of audit findings in reports of audit with management concurrence**

	2020	2021	2022	2023	2024 Q1	2024 Q2	2024 Q3	2024 Q4
% management concurrence	100%	100%	100%	100%	100%	100%	100%	

**Measure 4: Post Audit Survey Results (Within 30 days after an Audit Report is released, an Post Audit Survey consists of the following audit satisfaction questions will be provided to the Auditee's Management. Each question will be answered in scale from 1 (worst) to 5 (Best). Our goal is to maintain an average score of 3.5 or above for each audit satisfaction question.**

	2020	2021	2022	2023	2024 Q1	2024 Q2	2024 Q3	2024 Q4
What is your overall satisfaction of internal audit's performance for this audit?	N/A	N/A	N/A	N/A	N/A	N/A	4	
How much value do you believe the audit provided to your group/department?	N/A	N/A	N/A	N/A	N/A	N/A	5	
How likely are you to use internal audit in the future for your areas of concerns?	N/A	N/A	N/A	N/A	N/A	N/A	5	

### PVR Measure WC: Managing Workers' Compensation Claims

Reducing job-related injuries is a priority for the Administration by ensuring safe work conditions and safe practices. By instilling safe work practices, we ensure not only the safety of our employees but reduce the potential for injuries and property damage to the public. The Municipality is self-insured and every injury poses a financial burden on the public and the injured worker's family. It just makes good sense to WORK SAFE.

Results are tracked by monitoring monthly reports issued by the Risk Management Division.

