OFFICE OF INTERNAL AUDIT AND INVESTIGATIONS

The Office of Internal Audit and Investigations was created as an independent office of City Government. The office is not part of the City's executive branch or the City Council. Internal Audit and Investigations performs audits and investigates claims of waste, fraud and mismanagement. The goals of the department are to:

- conduct audits and investigations;
- prevent and detect fraud, waste and abuse in City activities;
- propose ways to increase the City's legal, fiscal and ethical accountability; and
- deter criminal activity.

As specified in the Accountability in Government Ordinance, the Accountability in Government Oversight Committee is comprised of five representatives from the community at large. The Mayor and one Councilor, appointed annually by the Council President, are nonvoting ex-officio members. The Committee reviews and approves all audit and investigatory reports at each meeting.

Mission

To provide independent audits and investigations to promote transparency, accountability, efficiency and effectiveness of City government for the citizens of Albuquerque.

Operating Fund Expenditures by Category ($000's)	UNAUDITED ACTUAL FY/09	ORIGINAL BUDGET FY/10	REVISED BUDGET FY/10	ESTIMATED ACTUAL FY/10	APPROVED BUDGET FY/11	APPR 11/ EST ACT 10 CHG
Personnel	967	1,198	1,198	925	854	(71)
Operating	127	70	72	71	68	(3)
Capital	0	0	0	0	0	0
Transfers	3	3	3	3	6	3
TOTAL	1,097	1,271	1,273	999	928	(71)
TOTAL FULL TIME POSITIONS	14	12	12	12	12	0

BUDGET HIGHLIGHTS

The FY/11 approved budget for the Office of Internal Audit and Investigations is $928 thousand, a reduction of $343 thousand or 27% from the FY/10 original budget of $1.3 million. As part of the city-wide savings plan, funding for four positions is reduced in the approved budget.

($000's)	UNAUDITED ACTUAL FY/09	ORIGINAL BUDGET FY/10	REVISED BUDGET FY/10	ESTIMATED ACTUAL FY/10	APPROVED BUDGET FY/11	APPR 11/ EST ACT 10 CHG
PROGRAM STRATEGY SUMMARY BY GOAL:						
GOAL 8: GOVERNMENTAL EXCELLENCE AND EFFECTIVENESS						
GENERAL FUND - 110						
Office of Internal Audit	1,097	1,271	1,273	999	928	(71)
TOTAL GOAL - 8	1,097	1,271	1,273	999	928	(71)
TOTAL APPROPRIATIONS	1,097	1,271	1,273	999	928	(71)

PRIOR YEAR ACCOMPLISHMENTS

- Issued 7 audits and 4 investigations of City departments, divisions, processes and contracts.
- Followed up on 6 previously issued audits.
- Hired the Inspector General in February 2010.
- Received approximately 35 requests for assistance.
- Participated on numerous committees and task forces at the request of the City Council and the Administration.

OFFICE OF INTERNAL AUDIT AND INVESTIGATIONS

PRIORITY OBJECTIVES

GOVERNMENTAL EXCELLENCE and EFFECTIVENESS. GOVERNMENT IS ETHICAL AND ACCOUNTABLE; EVERY ELEMENT OF GOVERNMENT CONTRIBUTES EFFECTIVELY TO MEETING PUBLIC NEEDS

- OBJECTIVE 14. Utilizing existing staff resources, partner with APD, the Bernalillo County District Attorney and other appropriate resources to create a work plan for efficient and effective prosecution of criminal cases investigated by the Inspector General. Provide a report to the Mayor and Council by the end of FY11.