

INTERNAL AUDITOR

Program Description

The Internal Audit Department is responsible for providing ongoing evaluations of internal controls relating to Spartanburg County functions and activities. The Internal Audit Department's primary mission is to provide objective and professional evaluations of the County's functions to assist Administration in managing its areas of responsibility and to ensure that County policies and procedures are followed according to management objectives.

Program and Services

- Provide support to user departments for accounting and internal control- related issues.
- Performs special projects as requested by County Administration.
- Supports the County's external auditors by providing information and schedules relative to annual and special audits.

Significant Changes

Personnel costs reflect the impact of a 4% compensation adjustment, and higher health care and workers compensation premiums. Operating costs include funding for additional staff training, and the establishment of a fraud reporting mechanism, a case management system and education and awareness programs.

PERSONNEL INFORMATION				
		FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET
POSITION TITLES	GRADES	NUMBER OF POSITIONS		
Audit Specialist	18	1		
Assistant Internal Auditor	20	1	1	1
Internal Auditor	27	1	1	
Staff Auditor	21		1	1
Internal Auditor	30			1
TOTAL		3	3	3

INTERNAL AUDITOR							
Account		FY 2005		Budget	Budget	FY07 vs FY06	%
No	Description	Actual	Budget	FY 2006	FY2007	Change	Change
510 PERSONNEL SERVICES							
*	91010 SALARIES	104,185	112,150	114,050	124,099	10,049	8.8%
*	91510 FICA	7,915	8,580	8,720	9,494	774	8.9%
*	91520 S C RETIREMENT	7,137	7,680	8,780	10,177	1,397	15.9%
*	91540 GROUP INSURANCE	9,992	11,350	14,230	18,394	4,164	29.3%
*	91550 WORKMENS COMPENSATION	503	300	400	559	159	39.7%
* 510 PERSONNEL SERVICES		129,732	140,060	146,180	162,722	16,542	11.3%
520 OPERATING EXPENSES							
*	92009 DUES NAA	725	510	530	545	15	2.8%
*	92500 MILEAGE	237	250	250	350	100	40.0%
*	92528 TRAINING	734	800	800	1,300	500	62.5%
*	92700 OFFICE SUPPLIES & EXPENSE	669	600	600	600	-	0.0%
*	92704 COPIER EXPENSE	132	250	230	125	(105)	-45.7%
*	93310 DP CONTRACTED SERVICES	-	-	-	7,250	7,250	-
*	93600 TELEPHONE/FAX	633	600	600	600	-	0.0%
* 520 OPERATING EXPENSES		3,130	3,010	3,010	10,770	7,760	257.8%
530 CAPITAL OUTLAY							
*	99110 CHAIRS	-	-	-	1,110	1,110	-
* 530 CAPITAL OUTLAY		-	-	-	1,110	1,110	-
* 09156 INTERNAL AUDITOR		132,863	143,070	149,190	174,602	25,412	17.0%