

INTERNAL AUDITOR

The Internal Audit Department's primary mission is ensure that strong systems of internal control exist in all Spartanburg County financial systems and processes for the purpose of maintaining accountability of public funds and to minimize potential for fraudulent activity in such funds.

Financial Information

DEPT NUMBER: 1-9156	INTERNAL AUDITOR						
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 07/08	\$ INC/DEC	% INC/DEC
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	RECOMM	ADOPTED	FY 08 - 07	FY 08 - 07
Personnel Services Expenditures	129,732	150,503	162,722	167,446	174,020	11,298	6.9%
Operating Expenditures	3,131	2,096	10,770	9,875	9,875	(895)	-8.3%
Capital Expenditures	0	0	1,110	0	0	(1,110)	-100.0%
Other Expenditures	0	0	0	0	0	0	0.0%
EXPENDITURE TOTAL	\$132,863	\$152,599	\$174,602	\$177,321	\$183,895	\$9,293	5.3%

Personnel Information

INTERNAL AUDITOR	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08	FY 07/08	INC/DEC	EXEMPT
					RECOMM	ADOPTED	FY 08 - 07	(Y/N)
Internal Auditor	30	1	1	1	1	1	0	Y
Staff Auditor	21	0	1	1	1	1	0	Y
Assistant Internal Auditor	20	1	1	1	1	1	0	Y
Other Positions	N/A	1	0	0	0	0	0	N/A
TOTAL, INTERNAL AUDITOR		3	3	3	3	3	0	

*Includes any changes made during FY 06/07

FY 08 Budget Highlights & Initiatives

The Internal Auditor's FY 08 Adopted Budget reflects the following changes and initiatives:

- There are no significant changes in the Internal Auditor's FY 08 Adopted Budget.

Ongoing Initiatives

- Perform ongoing evaluations of the county's internal control structures with respect to financial systems and processes.
- Perform internal audits of county departments based on a risk-based audit plan.
- Provide technical expertise to county departments by establishing strong internal control structures, developing accounting processes, and solving accounting and financial related problems.
- Perform special projects as requested by County Administration.
- Provide support to the county's external auditors by providing information and schedules relative to annual and special audits.