

# INTERNAL AUDITOR

The Internal Audit Department's primary mission is to 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.

DEPT NUMBER: 1-9156	INTERNAL AUDITOR					
FUNDING SOURCE(S)	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 BUDGET	FY 2009/10 BUDGET	INC/DEC FY 10 - 09
General Fund	152,599	163,976	160,298	172,856	<b>193,468</b>	20,612
<b>EXPENDITURES</b>						
Personnel Services Expenditures	150,503	160,478	157,045	161,056	<b>184,618</b>	23,562
Operating Expenditures	2,096	2,937	3,253	10,300	<b>8,850</b>	(1,450)
Capital Outlay	0	561	0	1,500	<b>0</b>	(1,500)
Other Expenditures	0	0	0	0	<b>0</b>	0
<b>EXPENDITURE TOTAL</b>	<b>\$152,599</b>	<b>\$163,976</b>	<b>\$160,298</b>	<b>\$172,856</b>	<b>\$193,468</b>	<b>\$20,612</b>
<b>AUTHORIZED PERSONNEL</b>	3	3	3	3	<b>3</b>	0

### FY 2009/10 Budget Highlights & Initiatives

- There are no significant changes in the FY 2009/10 Internal Auditor Recommended 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.