

# 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 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ACTUAL	FY 2010/11 BUDGET	FY 2011/12 BUDGET	INC/DEC FY 12 - 11
General Fund	160,298	193,754	199,257	194,879	<b>139,906</b>	(54,973)
<b>EXPENDITURES</b>						
Personnel Services Expenditures	157,045	179,627	186,164	185,779	<b>131,592</b>	(54,187)
Operating Expenditures	3,253	13,680	10,393	9,100	<b>8,314</b>	(786)
Capital Outlay	0	447	2,700	0	<b>0</b>	0
Other Expenditures	0	0	0	0	<b>0</b>	0
<b>EXPENDITURE TOTAL</b>	<b>\$160,298</b>	<b>\$193,754</b>	<b>\$199,257</b>	<b>\$194,879</b>	<b>\$139,906</b>	<b>(\$54,973)</b>
<b>AUTHORIZED PERSONNEL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

## FY 2011/12 Budget Highlights & Initiatives

- Personnel Services increase due to the SC Retirement System employer contribution rate increase. Overall personnel services decrease from a frozen Staff Auditor position. Savings for this frozen position are \$48,767.
- Operating Expenses decrease from FY 2010/11 levels with the across the board reductions to Office Supplies and Professional Development/Training.

### Goal:

Ensure that internal audits are performed efficiently and effectively and that audit reports are issued on a timely basis.

### Objectives:

- Ensure that audit schedules, tables, etc. are provided to external auditors on a timely basis.
- Ensure that problems brought to us by other departments are resolved in an effective and timely manner.
- Ensure that all reports received from the County Fraud and Ethics Hotline are investigated by the appropriated personnel and concluded on by Internal Audit on a timely basis.

Function or Division	Description	Percent of Budget
<b>Evaluations of Internal Control/Internal Audit</b>	Perform ongoing evaluations of County's internal control structures with respect to financial systems and processes/Perform internal audits of County departments based on risk-based audit plan	50%
<b>External Audit Support</b>	Provide schedules, information and technical expertise to external auditors to aid them in their performance of external and special audits	30%
<b>Department Support</b>	Provide technical expertise to County departments by recommending strong internal control practices, developing accounting processes and solving accounting and financial related problems	10%
<b>Fraud Hotline Management</b>	Manage incident reports phoned in to County Fraud Hotline and perform investigations when necessary	10%