

# **RICHLAND COUNTY**

## **EMPLOYEE EVALUATION OVERSIGHT AD HOC COMMITTEE**

### **AGENDA**

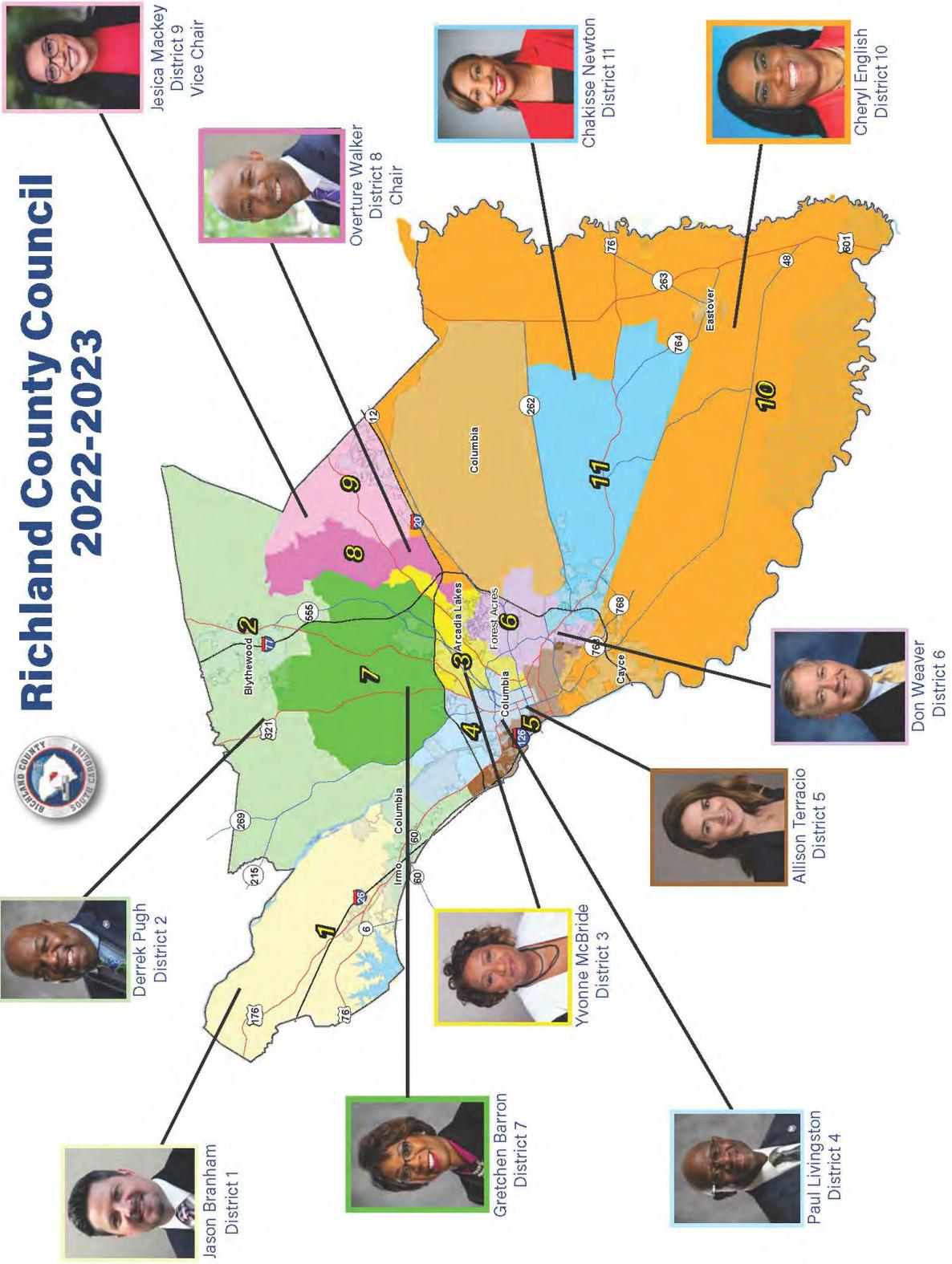


**THURSDAY MAY 25, 2023**

**3:00 PM**

**COUNCIL CHAMBERS**

# Richland County Council 2022-2023



**Derrek Pugh**  
District 2

**Jason Branham**  
District 1

**Gretchen Barron**  
District 7

**Yvonne McBride**  
District 3

**Allison Terracio**  
District 5

**Paul Livingston**  
District 4

**Don Weaver**  
District 6

**Overture Walker**  
District 8  
Chair

**Chakisse Newton**  
District 11

**Cheryl English**  
District 10

**Jessica Mackey**  
District 9  
Vice Chair



**Richland County  
Employee Evaluation Oversight Ad Hoc Committee**

**AGENDA**

May 25, 2023 - 3:00 PM  
2020 Hampton Street, Columbia, SC 29204

The Honorable Derrek Pugh	The Honorable Cheryl English	The Honorable Chakisse Newton, Chair
County Council District 2	County Council District 10	County Council District 11

1. **Call to Order** The Honorable Chakisse Newton
2. **Approval of Minutes** The Honorable Chakisse Newton
  - a. December 15, 2022 **[PAGES 5-7]**
3. **Adoption of Agenda** The Honorable Chakisse Newton
4. **Election of Chair**
5. **Items for Discussion/Action**
  - a. 2023 Employee Evaluation **[EXECUTIVE SESSION]**
  - b. Internal Auditor Position **[PAGES 8-23]**
6. **Adjournment**



Special Accommodations and Interpreter Services Citizens may be present during any of the County’s meetings. If requested, the agenda and backup materials will be made available in alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42

U.S.C. Sec. 12132), as amended and the federal rules and regulations adopted in implementation thereof. Any person who requires a disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the public meeting may request such modification, accommodation, aid or service by contacting the Clerk of Council's office either in person at 2020 Hampton Street, Columbia, SC, by telephone at (803) 576-2061, or TDD at 803-576-2045 no later than 24 hours prior to the scheduled meeting.



Richland County Council  
Employee Evaluation Ad Hoc Committee

**MINUTES**

December 15, 2022 – 3:00 PM

Council Chambers

2020 Hampton Street, Columbia, SC 29204

COUNCIL MEMBERS PRESENT: Chakisse Newton- Chair, Bill Malinowski, Derrek Pugh, Jesica Mackey, and Cheryl English arrived at approximately

OTHERS PRESENT: Gretchen Barron

1. **CALL TO ORDER** – Chairwoman Newton called the meeting to order at approximately 3:00 PM.
2. **APPROVAL OF MINUTES**
  - a. **April 19, 2022** – Ms. Mackey moved to approve the minutes as distributed, seconded by Mr. Malinowski.  
  
In Favor: Malinowski, Pugh, Mackey, and Newton  
  
Not Present: English  
  
The motion in favor was unanimous.
3. **ADOPTION OF THE AGENDA** – Mr. Pugh moved to adopt the agenda as published, seconded by Ms. Mackey.  
  
In Favor: Malinowski, Pugh, Mackey, and Newton  
  
Not Present: English  
  
The motion in favor was unanimous.
4. **ITEMS FOR DISCUSSION/ACTION** –
  - a. **2022 Employee Evaluation Next Steps [EXECUTIVE SESSION]** - Ms. Newton stated that this item is to discuss confidential matters related to employee performance reviews.  
  
Mr. Pugh moved to go into Executive Session, seconded by Ms. Mackey.  
  
In Favor: Malinowski, Pugh, Mackey, and Newton  
  
Not Present: English  
  
The vote in favor was unanimous.  
  
Councilwoman English entered the meeting at approximately 3:20 pm.

***The Committee entered Executive session at approximately 3:03 PM  
and exited at approximately 3:41 PM***

Mr. Malinowski moved to come out of Executive Session, seconded by Ms. Mackey.

In Favor: Malinowski, Pugh, Mackey, English, and Newton

The vote in favor was unanimous.

Ms. Newton noted they entered Executive Session to discuss confidential employee evaluation, and no action was taken during Executive Session.

- b. 2023 Evaluation Criteria and Process – Ms. Newton noted for the 2022 evaluations of Council direct reports, we utilized a 360 evaluation, which we thought was important so we could receive feedback from others. She inquired if we want to use the same process for next year's evaluations. In addition, how do we want to establish the questions and criteria to be used? She noted we are still under contract with the consultant, and they could help establish the criteria.

Ms. Mackey stated she likes the 360 review and wants to continue to use it. She noted more specific goals would be helpful, so the responses will not be as abstract.

Ms. Newton stated the consultant interviewed the Councilmembers when he created the first set of questions. She suggested in the next cycle; it might be helpful to speak with the consultant to provide feedback and input regarding the previous cycle.

Ms. Mackey thought it would be helpful if the consultant also spoke with the employees being evaluated to see what was missing from the review.

Ms. Newton stated the committee is in agreement with the 360 evaluation. She will reach out to the consultant to schedule times for Councilmembers and staff to address what was discussed.

- c. Internal Auditor Position – Ms. Newton noted in the packet there is information regarding the Internal Auditor position. The information includes sample salaries and job descriptions from other jurisdictions. The original intent for this position was for it to be a direct report to Council, but the state statute prohibits the Internal Auditor from reporting to Council. The position would have to report to the Administrator. Council does have the authority to create the position and the job description. She inquired if there are changes to the job description would the Administrator or Council be responsible for those changes.

Mr. Wright responded for the three positions Council directly hires, it would require a rewriting of the code. For this position, the Administrator would have the ability to change the job description if the description is not included in an ordinance.

Mr. Malinowski stated Council had already approved the position. With the new information from Mr. Wright, he feels the Administrator, in conjunction with the Auditor, Human Resources, and Treasurer, should create the job description for the committee to review. He noted County Code 2-332 details the duties of the Internal Audit Committee and spells out the responsibilities of the Internal Auditor.

Ms. Newton requested County Code 2-332 be shared with the committee.

Ms. Mackey inquired if the Administrator and Human Resources would determine the salary and bring it to Council for approval during the next budget cycle.

Mr. Malinowski responded, based on the Administrator's knowledge, he would recommend a salary for the committee's approval.

Ms. Mackey stated she did not want staff to do all this research regarding the salary, and then we decide we were unable to make room for it in the budget.

Ms. Newton assumed Council had an opportunity, as a body, to discuss what they think is important for the position and then share those qualities with the Administrator. The Administrator would utilize Council's recommendations to craft a job description. She noted we will have to discuss the value the position provides at a later date.

Mr. Malinowski stated he is fine with collaborating with the Administrator. He just noted the Administrator will ultimately be responsible for hiring and firing of the employee(s).

Ms. Mackey inquired about a realistic range for the position so we know what it is going to take to get a qualified individual. She does not think it is wise to do a lot of work to find out later we cannot afford the position.

Ms. Newton inquired if we could be provided a competitive salary range for Richland County.

Mr. Leonardo Brown, the County Administrator, responded in the affirmative.

Ms. Newton inquired if Mr. Brown could briefly explain the role and the value it could provide.

Mr. Brown responded the position is important as it takes a look at how the County does business and how we manage and control the way funds are moved in and out of the County. As a whole, there is value in building a level of transparency and trust in the organization.

Ms. Newton requested to hold this item in committee pending further information.

5. **ADJOURNMENT** – Ms. Mackey moved to adjourn, seconded by Ms. Newton.

In Favor: Malinowski, Pugh, Mackey, English, and Newton

The vote in favor was unanimous.

The meeting adjourned at approximately 3:59 PM.

Senior Internal Auditor  
Mecklenburg County - Mecklenburg County, NC

## **JOB SPECIFIC INFORMATION**

Do you want to make a difference in the community? Mecklenburg County is seeking an experienced senior internal auditor who wants to work in a best practice, lifelong learning internal audit shop that offers a good work/life balance, generous training budget, and flexible work schedule.

We are a growing team of talented and passionate internal audit professionals, dedicated to ensuring internal controls adequately safeguard the critical assets of the organization that serves over 1 million county residents and 6,000 employees.

This collaborative role may act as lead auditor or be part of a team interacting with all levels of staff and executive management, conducting audits across the organization's 22 diverse departments.

## **POSITION SUMMARY**

The senior internal auditor performs internal audits, consultations, and occasional investigations evaluating internal controls over business risks, accountability, and compliance with federal, State, and local guidelines. Works under minimal supervision.

## **ESSENTIAL FUNCTIONS**

- Plans, budgets, and conducts multiple complex audits, investigations, and ad hoc reviews. Follows up to ensure recommendations are implemented
- Accurately assesses the risks and effectiveness of internal controls over key activities, e.g., processes, systems, programs, etc.
- Develops detailed audit plans and methods to accomplish audit objectives, including data collection techniques and research methods; determines data analysis, testing, and evaluation methods
- Documents all reports, workpapers, and communications in a clear, concise, and accurate manner
- Conducts research to determine necessary information to conduct audits and investigations to make value-added recommendations
- Often serves as project team leader with the responsibilities inherent to planning and executing an internal audit project, as well as mentoring staff
- Completes special projects and/or deliver presentations as requested
- Communicates and prepares reports on audit findings and makes recommendations designed to improve the effectiveness of internal controls, reliability of systems and information, and compliance with applicable laws and regulations

## **MINIMUM QUALIFICATIONS**

**Experience:** *Four years of auditing experience, with at least two years internal auditing experience. Strong working knowledge of internal auditing standards, procedures, techniques, and internal controls.*

**Education:** *Bachelor's degree in accounting, finance, business, or related field.*

**Equivalent Education for Experience Accepted?** *No*

**Computer Skills:** *Advanced proficiency with technology and software, e.g., Microsoft Office, flowcharting, audit management software, etc.*

**Licenses and Certifications:** *The Certified Internal Auditor (CIA) designation is required. If the incumbent does not have an existing CIA, he or she will be required to obtain one within three years of hire.*

## **PREFERRED QUALIFICATIONS**

- Excellent written and verbal communication skills
- Experience leading all phases of an audit
- Experience with risk-based audit methodologies and local government operations.
- Experience with ACL scripting and data analytics
- Professional designations such as Certified Internal Auditor, Certified Public Accountant, or Certified Fraud Examiner

## **KNOWLEDGE, SKILLS AND ABILITIES**

Knowledge of:

- Internal control systems, internal auditing standards, operational practices, and best practices specific to internal auditing
- Microsoft Office, flowcharting, and audit management software

Skills in:

- Leading complex audit or investigation projects
- Obtaining, preparing, and organizing information and data used in connection with audits and other internal audit activities
- Analyzing complex financial information
- Understanding and evaluating complex processes and internal controls
- Project management

Ability to:

- Strategic Work Relationships—Developing and using collaborative relationships to facilitate the accomplishment of the department's mission, goals, and objectives
- Decision Making—Identifying and understanding issues, problems, and opportunities; comparing data from different sources to draw conclusions; using effective approaches for

choosing a course of action or developing appropriate solutions; taking action that is consistent with available facts, constraints, and probable consequences

- Adaptability—Maintaining effectiveness when experiencing major changes in work responsibilities or environment; adjusting effectively to work within new work structures, processes, requirements, or cultures
- Plan and Organize – Coordinate and perform multiple tasks/projects simultaneously, balancing priorities and deliverables
- Communication—Clearly conveying information and ideas through a variety of media, both orally and in written format to individuals or groups in a manner that helps them understand the message
- Interpersonal Skills—Working independently and within a team environment to accomplish goals, lead projects, and mentor others

### **Internal Auditor responsibilities include:**

- Performing the full audit cycle including risk management and control management over operations' effectiveness, financial reliability and compliance with all applicable directives and regulations
- Determining internal audit scope and developing annual plans
- Obtaining, analyzing and evaluating accounting documentation, reports, data, flowcharts etc.

### **Job brief**

- We are looking for an objective Internal auditor to add value and improve our operations by bringing a systematic and disciplined approach to the effectiveness of risk management, control, and governance processes. The successful candidate will possess a thorough knowledge of accounting procedures and a sound judgement.

### **Responsibilities**

- Perform and control the full audit cycle including risk management and control management over operations' effectiveness, financial reliability and compliance with all applicable directives and regulations
- Determine internal audit scope and develop annual plans
- Obtain, analyze and evaluate accounting documentation, previous reports, data, flowcharts etc.
- Prepare and present reports that reflect audit's results and document process
- Act as an objective source of independent advice to ensure validity, legality and goal achievement
- Identify loopholes and recommend risk aversion measures and cost savings
- Maintain open communication with management and audit committee
- Document process and prepare audit findings memorandum
- Conduct follow up audits to monitor management's interventions
- Engage to continuous knowledge development regarding sector's rules, regulations, best practices, tools, techniques and performance standards

### **Requirements**

- Proven working experience as Internal Auditor or [Senior Auditor](#)
- Advanced computer skills on MS Office, accounting software and databases
- Ability to manipulate large amounts of data and to compile detailed reports
- Proven knowledge of auditing standards and procedures, laws, rules and regulations
- High attention to detail and excellent analytical skills
- Sound independent judgement
- BS degree in Accounting or Finance

## **Internal Auditor Job Description Template**

We are looking to hire an Internal Auditor with brilliant accounting and analytical skills. Internal Auditors are expected to be organized with brilliant problem-solving skills and constantly deliver on tight deadlines. You should have an outstanding aptitude for math, strong IT skills and superb communication skills.

To ensure success, Internal Auditors must be critical thinkers with a keen interest in improving an organization's internal control structure. Top candidates will have remarkable presentation and report writing skills, and display incredible business acumen.

### **Internal Auditor Responsibilities:**

- Identify and assess areas of significant business risk.
- Implement best audit and business practices in line with applicable internal audit statements.
- Manage resources and audit assignments.
- Identify and reduce all business and financial risks through effective implementation and monitoring of controls.
- Develop, implement and maintain internal audit policies and procedures in accordance with local and international best practice.
- Compile and implement the annual Internal Audit plan.
- Conduct ad hoc investigations into identified or reported risks.
- Oversee risk-based audits covering operational and financial processes.
- Ensure complete, accurate and timely audit information is reported to Management and/or Risk Committees.
- Overall supervision of planned annual audits.

### **Internal Auditor Requirements:**

- Degree in Internal Auditing, Financial Accounting or Financial Management (essential).
- Two years of work experience in an internal audit environment.
- Two years of Fraud Auditing experience.
- Accreditation with the Institute of Internal Auditors.
- Exceptional accounting skills.
- Analytical thinker with strong conceptual and problem-solving skills.
- Meticulous attention to detail with the ability to multi-task.
- Ability to work under pressure and meet deadlines.
- Ability to work independently and as part of a team.
- Excellent documentation, communication and IT skills.

<https://www.indeed.com/q-Internal-Auditor-jobs.html?vjk=414fa168bb3266ec&advn=9903975977002960>

Senior Internal Auditor  
[Ingevity](#) - North Charleston, SC

How you will impact Ingevity:

- Develop comprehensive best-in-class audit approach (policies, procedures, processes and flowcharts, controls and measures) responsive to financial, compliance and operational risks in accordance with COSO and Institute of Internal Audit professional standards for both domestic and international operations
- Plan, implement, coordinate and execute audit (internal and external) processes including defining the audit scope, testing to ensure adherence with established controls, and reporting known or possible deficiencies
- Perform annual risk assessment and alignment with the SOX Compliance Program
- Assist the Management SOX compliance department in assessing the tasks and documents pertaining to the administration of the SOX program - scheduling, communication, keeping custody of all pertinent documents such as plan, testing templates, results, assessment of management remediation support, and follow up
- Perform SOX testing for all locations, including documenting exceptions, identifying root causes for exceptions, and working with the management SOX Compliance Department and control owners to come up with corrective actions
- Monitor the completion of the agreed upon corrective actions by the control owners
- Prepare periodic summarized status updates to be presented to leadership
- Perform narrow scope controls audits to test compliance with policies and procedures
- Assist with any policies and procedures updates
- Assist with special SOX projects, such a process narrative documentation, process re-engineering, walkthroughs, etc.
- Assist with special Finance projects – new accounting standard implementation coordination, process improvements, etc.
- Coordinate with external auditors (PWC) to ensure minimal delays with completion of PWC testing
- Perform ad hoc management and Department requests

What you need to succeed:

- Bachelor's Degree in Accounting / Finance / Business, or related field
- Minimum 3 years public accounting, auditing, and testing SOX Compliance
- Willing to travel 30% of time, including international locations

Additional preferred qualification:

- CPA, or actively working toward Certification
- Strong understanding of SOX, and US GAAP
- Experience with auditing global operations, manufacturing sector (cost accounting)

- Highly proficient in Microsoft Office (especially Excel)
- SAP experience
- Good communication skills, both written and verbal
- Communication with control owners in person or over the phone, not just by email
- Strong organizational skills, ability to multi-task and work independently
- Self-starter who is results driven
- Strong analytical skills and detail oriented
- This position is eligible for relocation assistance.

Internal Auditor @ CO (2020 School Year)  
Rock Hill School District - Rock Hill, SC

## **INTERNAL AUDITOR**

### **Purpose Statement:**

Under the direction of the Chief Financial Officer, the Internal Auditor is to evaluate the adequacy and effectiveness of the internal control system and the quality of performance in carrying out assigned responsibilities. The Internal Auditor is responsible for conducting independent analyses, appraisals, recommendations, counsel, and information concerning the activities reviewed. Internal audit work includes conducting performance, financial, and compliance audit projects.

The Internal Auditor reports to the Chief Financial Officer.

### **Essential Functions**

- Review the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information.
- Assists in identifying and evaluating the organization's risk areas and provides input to the development of the Annual Audit Plan for the purpose of developing and maintaining district-wide financial reliability and integrity and meeting the district's mission.
- Review and evaluate compliance with and the effectiveness of the internal control system and assist in maintaining efficient and effective internal controls.
- Analyzes data and develops reports on a timely basis for the purpose of informing staff and providing material that is useful in planning and evaluating processes.
- Analyzes policies, systems, laws, and procedures for the purpose of determining district compliance.
- Collaborates with and assists other district personnel for the purpose of assessing and evaluating the fidelity of services and/or programs in the district.
- Develops long and short range plans/programs including annual master schedule for evaluation of programs, departments, or processes on a district-wide basis for the purpose of ensuring that district resources are effectively scheduled and utilized.
- Performs audit procedures including identifying and defining issues, developing criteria, reviewing and analyzing evidence, conducting interviews, administers surveys, and documenting client processes and procedures for the purposes of affirming and/or correcting activities or processes.
- Prepares progress reports, activity reports, and recommendations for the purpose of providing up-to-date status of projects and activities and suggestions for corrective action, if applicable.
- Provides leadership and technical support for the purpose of designing, developing and maintaining an efficient auditing system and evaluating programs or activities.
- Serves as a technical resource to the Chief Financial Officer and staff for the purpose of providing information to meet the district's immediate and long-term needs.
- Assist in planning and conducting in-service activities in the audited areas for the purpose of conveying and/or receiving information and coordinating district activities.

- Participates in presentations, meetings, workshops and seminars for the purpose of conveying and/or gathering information required to perform functions.
- Maintains comprehensive and current knowledge of accounting principles, applicable laws, and regulations; maintains current information on new accounting principles, methods, trends, and advances in the accounting profession.
- Other duties as assigned.

## **Job Requirements: Minimum Qualifications**

### **Minimum Qualifications:**

Bachelor's degree in Accounting, Business Administration or related degree

Minimum of three years' experience in auditing, business analysis, or program evaluation with supervisory experience preferred

Effective public relation skills

Extensive computer experience required, especially with financial and/or business software

Knowledge of management information systems terminology, concepts and practices

Skill in conducting quality control reviews of audit work products

Skill in collecting and analyzing complex data, evaluating information and systems, and drawing logical conclusions

Skill in planning and project management, and in maintaining composure under pressure while meeting multiple deadlines

Skill in effective verbal and written communications, including active listening skills and skill in presenting observations and recommendations

### **Skills, Knowledge and Abilities**

SKILLS are required to perform multiple, technical tasks with a need to routinely upgrade skills in order to meet changing job conditions. Specific skills required to satisfactorily perform the functions of the job include: operating standard office equipment including utilizing pertinent software applications; efficiently planning and managing projects and programs; overseeing program financial activities; developing effective working relationships; conducting quality control of work products; collecting and analyzing complex data; communicating effectively with various publics; and preparing and maintaining accurate and timely records and reports.

KNOWLEDGE is required to perform advanced math and analysis, review and interpret highly technical information, write technical materials, and/or speak persuasively to implement desired actions; and analyze situations to define issues and draw conclusions. Specific knowledge required to satisfactorily perform the functions of the job includes: application of pertinent laws, codes, policies, and/or regulations; development of highly technical report formats; management of information systems terminology, concepts, and practices; SC Code of Ethics and Institute of Internal Auditors; and use of specific software such as accounting software, etc.

ABILITY is required to schedule activities, meetings, and/or events; gather, collate, and/or classify data; and use job-related equipment. Flexibility is required to independently work with others in a wide variety of circumstances; analyze data utilizing defined but different processes; and operate equipment

using defined methods. Ability is also required to work with a significant diversity of individuals and/or groups; and work with data of varied types and/or purposes. In working with others, independent problem solving is required to analyze issues and create action plans. Problem solving with data requires independent interpretation of guidelines, and problem solving with equipment is limited. Specific abilities required to satisfactorily perform the functions of the job include: providing leadership, direction, and team building; communicating with persons of varied educational backgrounds; establishing and maintaining effective working relationships with individuals from diverse professional backgrounds; working independently under time constraints to meet deadlines and schedules; organizing and communicating information and concepts; setting priorities; working as part of a team; analyzing situations and making accurate decisions; working with multiple projects; dealing with frequent interruptions and changing work priorities; working with detailed information/data and maintaining accurate records; maintaining confidentiality, meeting defined deadlines; and facilitating communication between persons with frequently divergent positions.

### **Responsibility**

Responsibilities include: working independently under broad organizational guidelines to achieve unit objectives and supervising the use of funds for multiple departments. Utilization of some resources from other work units may be required to perform the job's functions. There is some opportunity to impact the Organization's services.

### **Working Environment**

The usual and customary methods of performing the job's functions require the following physical demands: some lifting, carrying, pushing, and/or pulling; some stooping, kneeling, crouching, and/or crawling; and significant fine finger dexterity. Generally the job requires 50% sitting, 25% walking, and 25% standing. This job is performed in a generally clean and healthy environment.

### **Experience**

Job related experience within specialized field is required. School district experience in accounting or auditing preferred. Must have three (3) years experience in auditing.

### **Education**

Bachelor's or Master's degree in job related area required.

# HUMAN RESOURCES OFFICE

## JOB OVERVIEW

**CLASSIFICATION TITLE:** County Auditor-Internal Auditor

**DEPARTMENT:** Auditor

**SUMMARY:**

The purpose of this position is to supervise and perform internal audits, consultations, and occasional investigations evaluating internal controls over business risks, accountability, and compliance with federal, State, and local guidelines. This position is also responsible to plan, direct and supervise the operations of the Auditor's Office charged with compiling the information that results in the levy of County personal property taxes, in compliance with applicable laws and policies.

## JOB DUTIES

**ESSENTIAL TASKS:**

The tasks listed below represent the majority of the time spent working in this class. Management may assign additional tasks related to the type of work of the class as necessary.

Supervises the internal audit staff as well as the operation of the Auditor's Office through the assignment of workloads, establishing work schedules, and directing the duties of assigned staff; duties may include to coordinate activities, review staff work, allocate personnel, and select new employees. Maintains standards, address employee issues, and recommend employee promotions, transfers, disciplinary actions, discharge, and salary increases.

Plan, organize and direct all programs and activities of the Auditor's Office, ensuring compliance with all applicable policies, procedures, laws, and regulations.

Develop and implements short and long-range plans for office administration and operations. Evaluate the efficiency and effectiveness of office operations, programs, procedures, and resource management. Recommend and implement improvements as needed.

Accurately assesses the risks and effectiveness of internal controls over key activities, e.g., processes, systems, program, etc.

Plans, budgets, and conducts multiple complex audits, investigations, and ad hoc reviews. Follows up to ensure recommendations are implemented.

Develops detailed audit plans and methods to accomplish audit objectives, including data collection techniques and research methods; determines data analysis, testing, and evaluation methods.

Communicates and prepares reports on audit findings and makes recommendations designed to improve the effectiveness of internal controls, reliability of systems and information, and compliance with applicable laws and regulations.

Consult with County Manager and other officials to review department operations and activities, review and resolve problems, receive advice and direction, and provide recommendations.

Develops and administers the department budget, controls expenditures, and ensures effective and efficient use of budgeted funds, personnel, materials, facilities, and time.

Compiles tax millage levies and oversees the preparation of tax notices. Maintains tax assessment records, compiles reports and provides tax information to the public.

Prepares, with the assistance of the Finance Department, monthly financial reports and presents them to the County Council Finance Committee.

#### **OTHER DUTIES:**

Provide adequate training and development of department staff. Review the work of subordinates for completeness and accuracy; assist subordinates with assigned duties and correct technical errors. Conduct research to determine the necessary information to conduct audits and investigations to make value-added recommendations. Document all reports, work papers, and communications in a clear, concise, and accurate manner. Complete special projects and/or deliver presentations as requested. Maintain knowledge of current and pending legislation affecting department policies and recommends changes in County policy and procedures as appropriate. Provide a variety of information to the public regarding the Auditor's Office procedures, policies, and methods; respond to technical questions regarding departmental activities and evaluate customer services being provided. Prepare lists of tax roll and corresponding levies, calculate assessment values of vehicles and other property, and maintain accurate and up-to-date tax assessment records. Maintain list of all property in tax increment financing districts and multi-county industrial parks and provide information regarding these properties. Compile data and prepare indexes and reports. Provide tax information to bond attorneys and prepares and provide periodic assessment reports as required. Process and submit Fee-in-Lieu of Taxes, Manufacturer Depreciation Reimbursement, and Homestead Reimbursement reports. Receive Department of Revenue certifications and prepares related tax bills; respond to Department of Revenue requests or inquiries. Respond to inquiries and provide documentation as required to external auditors. Performs related professional, administrative and supervisory duties as required.

## **QUALIFICATIONS**

#### **EDUCATION AND EXPERIENCE REQUIREMENTS:**

Completion of a bachelor's degree. Requires five years of experience.

#### **CERTIFICATIONS AND LICENSES:**

Certified Internal Auditor or Certified Public Accountant preferred. Valid state driver's license preferred. Must maintain any required state training.

## **KNOWLEDGE, SKILLS, AND ABILITIES**

Knowledge of internal control systems, internal auditing standards, operational practices, and best practices specific to internal auditing. Knowledge in accounting and finance. Knowledge of South Carolina Code of Law as it relates to taxation and ability to interpret tax laws. Skill in leading complex audit or investigation projects. Skill in obtaining, preparing, and organizing information and data used in connection with audits and other internal audit activities. Skill in analyzing complex financial information. Skill in understanding and evaluating complex processes and internal controls. Skill in project management. Ability to develop and use collaborative relationships to facilitate the accomplishment of the department's mission, goals, and objectives. Ability to identify and understand issues, problems, and opportunities; comparing data from different sources to draw conclusions; using effective approaches for choosing a course of action or developing appropriate solutions; taking action that is consistent with available facts, constraints, and probable consequences. Ability to maintain effectiveness when experiencing major changes in work responsibilities or environment; adjusting effectively to work within new work structures, processes, requirements, or cultures. Ability to coordinate and perform multiple tasks/projects simultaneously, balancing priorities and deliverables. Ability to clearly convey information and ideas through a variety of media, both orally and in written format to individuals or groups in a manner that helps them understand the message. Ability to work within a team environment to accomplish goals, lead projects, and mentor others. Ability to analyze data and make appropriate decisions based on trends involving changes in policy, procedures, or methodologies. Knowledge of general office procedures. Skills in conflict resolution within the office and with customers. Supervisory skills and ability to

lead others. Motivational skills, and ability to offer constructive criticism. Ability to inspire team building, determine work procedures, assign duties, promote efficiency, and carrying out disciplinary actions.

## COMPLEXITY/SCOPE OF WORK

EXECUTIVE/MANAGERIAL: Work involves managing employees; planning, designing, or overseeing the implementation of organization projects or policies.

Perform professional or managerial work including advanced data analysis and synthesis.

Direct, manage, or lead others; may determine work procedures, assign duties, maintain harmonious relations, or promote efficiency; may develop and administer operational programs; or may write or present extremely complex papers and reports.

Communicate information among co-workers, customers, vendors, and management; or speak before professional and civic groups; may write complex articles and reports or develop presentations for specialized audiences; may read scientific or technical journals or reports.

Perform executive work involving the application of broad principles of professional management and leadership to new problems for which conventional solutions may or may not exist. Responsible for long-range goals, planning, and methodologies; works in an evolving environment with emerging knowledge and technologies, competing priorities, and changing politics.

## FINANCIAL AUTHORITY

Manage or administer budget within assigned department. Purchasing authority: the ability to purchase goods or services worth more than \$100 without securing approval from another authority or Financial Recommendations: the ability to make recommendations that impact resource allocation. Process purchase orders for department. Bill or reconcile records including departmental budget records and other related information.

## TOOLS AND EQUIPMENT USAGE

Use office machines such as copiers or calculators. Use computers for word processing, spreadsheets, PowerPoint presentations or custom applications. Use electronics or complex software, hardware, or network systems.

## PHYSICAL DEMANDS / WORK ENVIRONMENT

### PHYSICAL AND DEXTERITY REQUIREMENTS:

Requires work involving: sitting over 2/3 of the time; gripping or feeling with hands, reaching with hands and arms, and talking or hearing 1/3 to 2/3 of the time; and, standing, walking, and lifting up to 10 pounds less than 1/3 of the time.

### VISION REQUIREMENTS:

No special vision requirements.

### POTENTIAL ENVIRONMENTAL CONDITIONS/HAZARDS:

The job may risk exposure to indoor environment and potential for violence/physical altercations.

**SIGNATURES**

*I certify that this description is a true reflection of the major responsibilities, requirements, and duties of this position. This certification is made with the knowledge that the information is to be used for the purposes of selection, classification, appraisal, and compensation.*

\_\_\_\_\_  
**RVISOR** \_\_\_\_\_  
**DATE** **SUPE**

*I certify that this description is a true reflection of the major responsibilities, requirements, and duties of this position. This certification is made with the knowledge that the information is to be used for the purposes of selection, classification, appraisal, and compensation.*

\_\_\_\_\_  
**HUMAN RESOURCES** \_\_\_\_\_  
**DATE**

*I have read this description and understand the major responsibilities, requirements, and duties of this position.*

\_\_\_\_\_  
**EMPLOYEE** \_\_\_\_\_  
**DATE**

*York County is an equal opportunity/affirmative action employer committed to achieving excellence and strength through diversity. The County seeks a wide range of applicants for its positions so that one of our core values, a qualified and diverse workforce, will be affirmed. Americans with Disabilities Act (ADA) compliance requires the County to provide reasonable accommodations to qualified individuals with disabilities. Prospective and current employees are invited to discuss accommodations.*

# Internal Auditor

The Internal Auditor's Office provides [County Council](#) with professional and independent evaluations of County activities. The Internal Auditor, who is appointed by and reports to County Council, assists all members of management by furnishing analyses, appraisals, recommendations and comments resulting from operational reviews of activities. The Internal Auditor provides County Council and the County [Administrator](#) with an oversight ability for financial and operational matters when an independent viewpoint is desired or required.

## Responsibilities

- Provide independent analyses of a wide variety of County financial and operational activities, including:
  - Fuel accountability
  - [Elected officials'](#) accountability
  - Department funds handling
  - County Detention Center inmate population
  - Council oversight of management actions
  - Accuracy of expenditures for General Obligation (GO) Bond and Certificate of Participation (COP) funds. GO bonds and COPs are debt instruments used to finance major expenditures and capital projects.
- Perform unannounced audits throughout Charleston County Government

## Frequently Asked Questions

### Q: How are internal audits scheduled?

A: County Council's Audit Committee approves an Annual Audit Plan for the Internal Auditor's Office. The Annual Audit Plan may be amended during the year at the direction of the County Council's Audit Committee. The Director of Internal Audit schedules the audits. Departments may also request assistance by submitting requests to the County Administrator.

### Q: Who gets the results of internal audits?

A: Normally, the audited management, a Deputy County Administrator (if applicable), the County Administrator, the Audit Committee and County Council receive the results. Copies of all audit reports are also provided to the County's [Legal](#) Department Attorney and the County's external auditors.

### Q: What is the difference between the County [Auditor](#) , the Internal Auditor and the External Auditor?

A: The County Auditor is an elected official whose primary responsibility is to keep the County's tax records of real and personal property and to calculate individual property taxes to be paid each year. The Internal Auditor is an official appointed by County Council who is responsible for developing and executing a comprehensive audit program for the evaluation of management controls over County activities. The External Auditor is an independent audit firm contracted through the procurement process and selected by County Council to express an opinion on the annual financial statements prepared by County management. An annual external audit is required of counties by state law.



**Department: Tax and Finance**

County	Job Title	Job Code	Hours	Staff Totals	Minimum	Maximum	Mid-Point	Avg or Actual	Percent Spread
Charleston	INTERNAL AUDITOR	1413	40.00	1	85,176	146,536	115,856		72%
Spartanburg	INTERNAL AUDITOR	1413	37.50	1	71,275	114,039	92,657		60%
York	INTERNAL AUDITOR	1413	40.00	1	79,889	111,845	95,867		40%
				<b>Average</b>	<b>78,780</b>	<b>124,140</b>	<b>101,460</b>		