

Survey of Internal Auditor
2016

INTERNAL AUDITOR	Fort Lauderdale	Pompano Beach	Sunrise	Broward County	Miami	Miami Beach	West Palm Beach	Lake Worth
Who does the IA report to?	City Commission	City Commission	Director of Finance	County Commission	City Commission	Director of Budget and Performance Improvement	City Commission	City Commission
# of FT Staff	6	3	1	17	9	9	5	1
Job titles of Staff	City Auditor	Internal Auditor	Internal Auditor	County Auditor	Independent Auditor General	Internal Auditor	Internal Auditor	Internal Auditor
	1 Assistant City Auditor III	1 Deputy Internal Auditor		Deputy County Auditor		4 Auditors	1 Deputy Internal Auditor	
	2 Assistant City Auditor II	1 Audit Assistant		Audit Managers		4 Field Agents	2 Senior Staff Auditor	
	1 Assistant City Auditor I			Audit Supervisors/Specialis		Office Associate		
	1 Administrative Assistant II			Audit Seniors				
				Audit Staff				
				Information Technology Auditor				
				Administrative Assistant				
FY 16 Total Annual Budget	\$1,144,198	\$444,455	Only salary no specific operating budget. Currently recruiting for this position w/range of \$66,257 - \$91,336	\$2,171,450	\$1,200,900	\$926,000	\$593,219	\$178,487

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<p>What is the Role of the IA?</p>	<p>The City Auditor supports the City Commission through review and analysis of Commission agenda items, attendance at Commission meetings and workshops, and, upon Commissioner request, review of any matter related to City business.</p>		<p>1. Internal auditor conducts more procedural and compliance audits. External auditor conducts financial statement audits. 2. Can identify policy and internal control weaknesses or noncompliance and recommends corrective action to improve operations and/or reduce costs.</p>	<p>The internal auditor provides an independent, objective and comprehensive auditing program of city operations. The office supports the Commission by providing an independent review of business practices, prodecures, internal controls, and procurement practices that are used, employed, and communicated by city government.</p>	<p>Provides checks and balances, enhances performance and accountability and improves the overall financial/operationa l effectiveness and efficiency.</p>	<p>Develops and publishes an annual audit plan which contains audits to be performed and staff assignments.</p>	<p>Conducts a bi-annual risk assessment and submits for approval an annual audit plan detailing the activities to be performed by the Internal Auditor's Office. Directs audits of records, reports, operations and activites related to the various functions and duties of the city government.</p>	<p>Improve the effectiveness, transparency and efficiency of the City's operations</p>

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<p>How much has the IA saved the Agency?</p>			<p>Unknown - mostly process improvements that assist the staff or the citizens but difficult to measure cost savings.</p>	<p>In FY 15, completed 20 audits, assistance and review projects. Prepared 25 reports and memos to the Commissioners. Reviewed 500 agendas, contracts and amendments.</p>	<p>Since 2012 actual recovery from audits was \$2,946,367 of which \$254,346 was in FY15</p>	<p>111 resort tax audits resulted in net assessments of \$967,419.</p>	<p>A performance audit systematically examines evidence to independently assess the performance and management of a program or department against objective criteria. Performance audits also provide information to improve program operations and facilitate decision making by the organization with responsibility to administer or implement corrective action. Most of the audit reports result in recommendations that will improve resource utilization, reduce risk of loss of</p>	

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<p>What has been found by the IA in FY15 or the most recent year?</p>				<p>Completed 20 audits, reviewed 500 contracts, agendas and amendments, & prepared 25 reports to Commission</p>	<p>Completed 13 audits, 3 special reviews and 1 investigation - Recovered \$1.4 million from unreported solid waste franchise fees revenue from a commercial waste hauler audit</p>	<p>Completed 115 internal audits, 8 sanitation audits, 6 parking audits and 20 follow up audits.</p>	<p>The quantifiable savings and/or increased revenue opportunities identified during audits in progress during FY2014 were significant and could total well over \$3 million. Some of these benefits may take years to be fully realized. Further, some of these increases will reoccur annually (repeatable) and others are a one time occurrence.</p>	<p>FY15 conducted 6 operational area/department audits</p>

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<p>Does the IA have a Website for the public?</p>	<p>The auditor has its own page on the City's website where all audit reports and findings are published for the public by fiscal year.</p>			<p>The auditor has its own page on the County's website where all audit reports and findings are published for the public by fiscal year.</p>	<p>The auditor has its own page on the City's website where all audit reports and findings are published for the public by fiscal year.</p>	<p>The auditor has its own page on the City's website where all audit reports and findings are published for the public by fiscal year.</p>	<p>The auditor has its own page on the City's website where all audit reports and findings are published for the public by fiscal year.</p>	<p>The auditor has its own page on the City's website where all audit reports and findings are published for the public by fiscal year.</p>

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<p>Other information about an Internal Auditor</p>		<p>Internal more responsive, less expensive and more flexible. Can respond quickly to immediate needs based on special circumstances.</p>	<p>1. Internal auditor learns and knows the organization better than an external auditor and therefore sees and can address inefficiencies by recommending process improvements. 2. Internal auditor meets with external auditor to review audits already completed and corrective action taken which limits the amount of time an external auditor has to spend. This has saved staff and external auditor time and ultimately saved the city money.</p>		<p>Prepares an annual risk-based audit plan and conducts audits in order to determine whether financial transactions are fairly presented in compliance with Generally Accepted Accounting Principles (GAAP), City Code, Charter provisions, State Statutes, and federal regulations.</p>	<p>Created a risk assessment model for Internal Audits based on 6 factors. Available on line.</p>		

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Palm Beach County
County Administrator
23
Internal Auditor
Senior Auditors
Information Systems Auditor
Internal Audit Manager
Investigations Manager
Investigators
Contract Compliance Manager
Contract Specialists
\$2,902,104

**Palm Beach
County**

To provide independent and objective insight, oversight, and foresight in promoting efficiency, effectiveness, and integrity in government.

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Received and took action on over 1100 Hotline calls and coorespondence. They discovered \$6.4 million in questionable costs, over \$72 thousand in costs that have the potential to be returned to offset taxpayer's burden and approximatly \$11.7 million in potential future avoidable costs. Made 94 recommendations to make governement better.

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