

3/4/2008

Response Rate: 31 Counties (67%)

County Internal Auditors

Synopsis:

- **Of the 31 counties that responded, 9 (29%) employ an internal auditor and 22 (71%) do not.**
- **Of the 9 counties that employ an internal auditor:**
 - **3 are county employees and 6 are contract employees.**
 - **4 report to the County Administrator**
 - **2 report to the Council**
 - **1 reports to the Admin. Services Director**
 - **1 reports to the Finance Director**
 - **1 reports to the Internal Audit Committee**

County	Population	Employ Internal Auditor	County or Contract Employee	Reports to	Comments	Respondent
Abbeville	26,167	No				Scott Proctor
Aiken	142,552					
Allendale	11,211					
Anderson	165,740	No			Currently under consideration	Gina Humphreys
Bamberg	16,658	No				Rose Dobson
Barnwell	23,478	Yes	Contract	County Administrator	We plan to contract with one on a part-time basis before the end of this FY. This will be the first time we have done this. This person will work with the Treasurer, Finance Director and Business Manager.	Pickens Williams
Beaufort	120,937					
Berkeley	142,651	No			We did until last budget year. We budgeted some funds in finance to use for special audits if necessary.	Dan Davis
Calhoun	15,185					
Charleston	309,960	Yes	County	Council	We have 2 FT employees with an FY 2008 budget of \$200,006.	Keith Bustraan
Cherokee	52,537	No				Doris Pearson
Chester	34,068	No				Carolyn Clayton-Snipes
Chesterfield	42,768					
Clarendon	32,502	No			We do contract with our external auditor to perform an internal audit in a designated area for our organization each year.	Bill Houser
Colleton	38,264	No				Doug Burns
Darlington	67,394	No				JaNet Bishop
Dillon	30,722					
Dorchester	96,361					
Edgefield	24,560	No				John Pettigrew
Fairfield	23,454	Yes	Contract	County Administrator	We just started several months ago on contract 8 to 12 hours a month.	Phil Hinely
Florence	125,761	Yes	County	Administrative Services Director		Richard Starks

County	Population	Employ Internal Auditor	County or Contract Employee	Reports to	Comments	Respondent
					Currently, we use our external auditor as may be needed outside the normal audit. In prior years, we have used an internal auditor reporting directly to the County Administrator and think that the same will be in place effective July 1, 2008.	
Georgetown	55,797	Yes	Contract	County Administrator		Tommy Edwards
Greenville	379,612	No				John Hansley
Greenwood	66,272					
Hampton	21,386	No				Sabrena Graham
Horry	196,629	No				Anne Wright
Jasper	20,678	Yes	Contract	Finance Director		Ronnie Malphrus
Kershaw	52,647	No				Bobby Boland
Lancaster	61,351	No				Steve Willis
Laurens	69,253					
Lee	20,119					
Lexington	216,014					
McCormick	9,958	No				Sheree Bowick
Marion	35,466					
Marlboro	28,818	No				Cecil Kimrey
Newberry	36,108	No				Debbie Cromer
Oconee	66,215	Yes	Contract	Council		Phyllis Lombard
Orangeburg	91,509	No				Ruth Vanfaussien
Pickens	110,757	No				Ralph Guarino
					The internal auditor reports to the Internal Audit Committee, appointed by the County Council, but works very closely with the County Administrator on all projects.	
Richland	320,677	Yes	Contract: project-by-project basis	Internal Audit Committee		Tony McDonald
Saluda	19,181					
Spartanburg	253,782	Yes	County	County Administrator	She has two employees that report to her.	Glenn Breed
Sumter	104,636	No				Bill Noonan
Union	29,881					
Williamsburg	37,217	No				Jackie Hailes
York	164,623					
TOTALS:		Yes: 9 No: 22	County: 3 Contract: 6	Council: 2 County Administrator: 4 Admin. Services Director: 1 Finance Director: 1 Internal Audit Committee: 1		