

**AN ORDINANCE**

**AN ORDINANCE TO RE-ESTABLISH, RETAIN AND FURTHER AUTHORIZE THE COUNTY INTERNAL AUDITOR FOR GREENVILLE COUNTY.**

**WHEREAS**, Article IV of Section 2 of the Greenville County Code establishes the position of the County Comptroller and states:

**§ 2-141 APPOINTMENT; TERM; COMPENSATION.**

The County Comptroller, who shall be professionally qualified to perform the duties of his office, shall be appointed by the County Council to serve at its pleasure and for such compensation as it may prescribe.

**§ 2-142 DUTIES GENERALLY.**

The County Comptroller shall maintain and supervise the general accounting records of the county through accepted budgetary controls so that information concerning the fiscal condition of the county will be readily available to County Council at all times. He shall bring to the attention of County Council all matters affecting the fiscal status of the county or any of its subdivisions.

The County Comptroller shall also maintain control of expenditures through a pre-audit system, maintain revenue income accounts according to law, maintain a schedule of bond maturities and interest due as affects each bond district in the county and supervise employees assigned to the Comptroller's office. At the direction of County Council, the County Comptroller shall prescribe methods and procedures of budgeting and accounting for all county officers, departments, agencies, commissions or boards.

**§ 2-143 QUALIFICATIONS.**

To hold the position of Comptroller, a person must be experienced in bookkeeping and accounting, having a working knowledge of fiscal analysis and the principles and practices of public finance with the ability to prepare and present systematic reports and to analyze all types of accounts and recommend proper fiscal policy.

**WHEREAS**, this position has remained unfilled for many years despite the County Code firmly establishing this position by Ordinance 58, passed May 4, 1971.

**WHEREAS**, this position performs important functions to inform the County Council and supervise the expenditures and financial affairs of Greenville County.

**WHEREAS**, Greenville County previously employed the position of an Internal Auditor and Internal Audit Department. A combination of these two functions would greatly improve the financial accountability of Greenville County and provide information to the administration and the public about the accuracy of financial forecasting and the taxing and spending habits of Greenville County.

**WHEREAS**, the Internal Audit Department was a tremendous assistance to Council and saved the County tens of thousands dollars of Taxpayer money during its previous operation.

**WHEREAS**, the 2022 external audit of Greenville County showed an excess of actual expenditures over appropriations provided for in the final budget in the amount of \$29,150,038.00.

**WHEREAS**, the 2022 external audit of Greenville County also showed a variance from the original budget to the actual amount received in revenue for the County Road Maintenance Program in the amount of \$4,834,929.00 less than the amount actually budgeted. It also showed a variance from the original budget amount to the actual amount of expenditures of \$3,605,254.00 more than what was budgeted by Greenville County Council.

**WHEREAS**, Greenville County Council needs prompt, unbiased and accurate information on the County and its Subdivision's budget performance at all times. As established by the County Code it is an extremely serious matter to spend more than what is budgeted as shown by Section 7-83(e) of the Greenville County Code which states "Departments shall not expend funds in excess of appropriations." and Section 1-6 of the Code which makes it an offense "the doing of an act is required or the failure to do any act is declared unlawful . . . shall be punished by a fine or imprisonment not to exceed the penalty of jurisdiction of magistrates' courts."

**NOW THEREFORE, BE IT ORDAINED**, by Greenville County Council:

1. **Amendment of Article IV Section 2.** Article IV Section 2 of the Greenville Code shall be amended in its entirety to state as follows;

**ARTICLE IV: INTERNAL AUDITOR**

**§ 2-141 APPOINTMENT; TERM; COMPENSATION.**

The Internal Auditor shall be professionally qualified to perform the duties of his office and shall be appointed by the County Council to serve at its pleasure and for such compensation as it may prescribe. Whenever a vacancy shall occur in the position of Internal Auditor County Council shall fill the position within 180 days and shall appoint an Interim Internal Auditor within 30 days of said vacancy to supervise the operation of the office while a permanent replacement is employed.

**§ 2-142 DUTIES GENERALLY.**

The Internal Auditor shall monitor the general and special accounting records, funds balances, transfers in, transfers out, agency accounts, outside agencies, elected official agencies of the County and its subdivisions through accepted budgetary controls so that information concerning the fiscal condition of the county will always be readily available to County Council, its members and the public. The Internal Auditor shall bring to the attention of the County Council, its members and the public all matters affecting the fiscal status of the County or any of its subdivisions. All County Departments and subdivisions shall promptly provide all information, documentation and data requested by the Internal Auditor. The Internal Auditor shall investigate and research minor informational requests by County Council members. Any requests for investigation or research by a County Council member that requires significant resources or extensive reviews shall be

first presented to the Finance Committee and then County Council, which by majority vote of County Council may approve of such investigation or research.

The Internal Auditor shall submit an annual internal audit plan prior to the beginning of each fiscal year which shall be adopted by a majority vote of the County Council and which may be amended from time to time by a majority vote of the County Council. The Internal Auditor shall review all Budget proposals, Budget amendments, supplemental appropriations or transfers within the budget of compliance with legal and accounting requirements.

The Internal Auditor shall submit and post quarterly reports for review by the public of all financial activities, events, concerns and compliance with financial projections and compliance with budget ordinances of Greenville County and its subdivisions.

The Internal Auditor shall perform independent and objective audits or reviews of financial, compliance, procurement and operational activities of the County, its subdivision and the County's contractors, licensees, and franchisees. Audits or reviews performed by the Internal Auditor shall analyze and evaluate financial management systems and operational controls and procedures of the County or its subdivisions to develop recommended policies and procedures. Audits or reviews shall analyze and evaluate compliance with procurement codes and policies of Greenville County and its subdivisions. The Internal Auditor shall also perform such other duties as may be imposed or required by ordinance, resolution, or direction of a majority of the County Council.

The Internal Auditor shall also regularly review, monitor and report to County Council and publish to the public reports on the effectiveness of control over expenditures and accuracy of revenue and expense projections and actual revenue receipts of Greenville County and its subdivisions through a pre-audit system and shall review, monitor and report to County Council and the public compliance with all budgets adopted by County Council or its subdivisions and shall review, monitor and report to County Council timely information on all revenue income accounts of Greenville County and its subdivisions according to law and shall establish a system to monitor, review and report all schedules to County Council and the public of all Greenville County and its subdivisions bond maturities and lease agreements and interest and principal due and paid of all bonds and lease agreements of Greenville County and its subdivisions and shall supervise employees assigned to the Internal Auditors's office. At the direction of County Council, the Internal Auditor shall prescribe methods and procedures of budgeting and accounting for all county officers, departments, agencies, commissions, boards or subdivisions.

The Internal Auditor shall immediately report to County Council and the public any and all instances of expenditures in excess of the amounts appropriated by the annual budget, all expenditures for purposes not authorized by the budgets or any transaction that appears to violate the requirements of state and county laws or generally accepted accounting principles.

#### § 2-143 QUALIFICATIONS.

To hold the position of Internal Auditor, a person must be experienced in bookkeeping and accounting, having a working knowledge of fiscal analysis, forensic accounting and the principles and practices of public finance with the ability to prepare and present systematic reports and to analyze all types of accounts and recommend proper fiscal policy.

2. **Minimum Requirements and Transparency.** All provisions of this Ordinance are declared to be minimum requirements and all financial activities of Greenville County and its subdivisions shall be conducted with the upmost transparency.
3. **Severability.** Should any provision, section, sentences, clauses, or parts of this Ordinance be unlawful, invalid or held unconstitutional, such decision shall not affect, impair, or invalidate the remaining provisions of this ordinance.
4. **Effective Date.** This Ordinance is effective on its adoption.

**DONE IN REGULAR MEETING THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2023.**

ATTEST:

\_\_\_\_\_  
Dan Tripp, Chairman  
Greenville County Council

\_\_\_\_\_  
Regina McCaskill  
Clerk to Council

\_\_\_\_\_  
Joseph M. Kernell  
County Administrator