

## **INTERNAL AUDITOR PERFORMANCE EVALUATION**

### **SUGGESTED INSTRUCTIONS**

Evaluate the Internal Auditor on the basis of standards you expect to be met for the job, considering the length of time in the job. Check the number which most accurately reflects the level of performance for the factor appraised using the rating scale described below. If you did not have an opportunity to observe a factor during this evaluation period, please indicate so, in the "N/O" column next to the factor.

### **RATING SCALE DEFINITIONS (1-5)**

Unsatisfactory (1)	Employee's work performance is inadequate and definitely inferior to the standards of performance required for the job. Performance at this level cannot be allowed to continue.
Improvement Needed (2)	Employee's work performance does not consistently meet the standards of the position. Serious effort is needed to improve performance.
Meets Job Standard (3)	Employee's work performance consistently meets the standards of the position.
Exceeds Job Standard (4)	Employee's work performance is frequently or consistently above the level of a satisfactory employee, but has not achieved an overall level of outstanding performance.
Outstanding (5)	Employee's work performance is consistently excellent when compared to the standards of the job.
N/O	Not Observed.

***Note:***

The summary of accomplishments may be found in Section II, on page 6 of 7.

**I. PERFORMANCE EVALUATION AND ACHIEVEMENTS**

<b>1.</b>	<b>City Commission Relationships</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>N/O</b>
A.	Effectively implements policies and programs approved by the City Commission ( <i>Audit/Strategic Plan</i> )	___	___	___	___	___	___
B.	Reporting to the City Commission is timely, clear, concise and thorough. ( <i>Activity Report, one on one as requested</i> )	___	___	___	___	___	___
C.	Accepts direction/instructions in a positive manner. ( <i>Communications from Commission, One on One Meetings, City Management requests</i> )	___	___	___	___	___	___
D.	Keeps the City Commission informed of current plans and activities of administration, legislation, governmental practices and regulations, etc. ( <i>Strategic plan/Activity Report</i> )	___	___	___	___	___	___
E.	Provides the City Commission with information on anticipated issues that could come before the City Commission. ( <i>Formal/Informal one on one meetings, Emails, phone calls, Commission information requests</i> )	___	___	___	___	___	___

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

<b>2.</b>	<b>Public Relations</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>N/O</b>
A.	Projects a positive public, and professional image. ( <i>Attend City Commission Meetings, participate in Professional associations, volunteer in Community, and professionally</i> ) – see Attachment # 1, and #2	___	___	___	___	___	___
B.	Is courteous to the public and City employees at all times. ( <i>Communication/Meetings with City Employees during audits</i> )	___	___	___	___	___	___
C.	Maintains effective relations with media	___	___	___	___	___	___

representatives. *(Not applicable)*

Comments: \_\_\_\_\_  
\_\_\_\_\_

<b>3.</b>	<b>Effective Leadership of Staff</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>N/O</b>
A.	Delegates appropriate responsibilities. <i>(Audit/Work Assignments to staff)</i>	___	___	___	___	___	___
B.	Conducts training in internal audit policies, methods, procedures, internal controls. <i>(Audit Programs Review, Draft &amp; Final Reports Review)</i>	___	___	___	___	___	___
C.	Evaluates staff performance in accordance with City policies & procedures <i>(Employee Annual Evaluations – both completed)</i>	___	___	___	___	___	___

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

<b>4.</b>	<b>Fiscal Management (<i>Budgeting Process</i>)</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>N/O</b>
A.	Prepares realistic annual budget	___	___	___	___	___	___
B.	Controls expenditures in accordance with approved budget	___	___	___	___	___	___
C.	Keeps City Commission informed about revenues and expenditures, actual and projected.	___	___	___	___	___	___
D.	Ensures that the budget addresses the City Commission's goals and objectives.	___	___	___	___	___	___

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

<b>5.</b>	<b>Communication</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>N/O</b>
A.	Oral communication is clear, concise and articulate. Advises City Manager on a continuing basis of any fiscal or other operation within the City which should be reviewed ( <i>Risk Assessment, Strategic plan, Audit entrance/exit meetings</i> ) ( <i>One on One, Activity Report Presentation</i> )	___	___	___	___	___	___
B.	Written communications are clear, concise and accurate. ( <i>Memos/Audit Reports, Activity Report, Emails</i> )	___	___	___	___	___	___
C.	Discusses audits and recommendations with department officials, and assists in implementing recommendations ( <i>Exit conference/ Recommendations follow up</i> )	___	___	___	___	___	___
D.	Coordinates the preparation of the City's reply to the external auditor management letter ( <i>If there are findings to respond to – there were no findings to follow up</i> )	___	___	___	___	___	___

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

<b>6.</b>	<b>Personal Traits</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>N/O</b>
A.	Initiative.	___	___	___	___	___	___
B.	Judgment.	___	___	___	___	___	___
C.	Fairness and Impartiality.	___	___	___	___	___	___
D.	Creativity.	___	___	___	___	___	___

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

7.	Intergovernmental Affairs	1	2	3	4	5	N/O
A.	Maintains effective communication with local, regional, state, and federal government agencies ( <i>Meetings/communications with other City Auditors, MS-ISAC SLTT, Florida Public Sector Cybersecurity Summit 2024</i> )	___	___	___	___	___	___
B.	Contributions to good government through regular participation in local, regional and state committees and organizations ( <i>Institute of Internal Auditors, Florida CPA, AICPA, ISACA South Florida, Everglades University</i> ) – see attachment #2	___	___	___	___	___	___

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

8.	Essential Duties	1	2	3	4	5	N/O
A.	Provides for a review of the internal control of administrative and accounting mechanisms to ensure a sound administration and to deter the occurrence of fraudulent acts ( <i>Reviews of policies &amp; procedures, technical assistance, draft contracts review</i> ) – refer to Activity Report	___	___	___	___	___	___
B.	Performs tests and evaluations to assure compliance with contracts and grant requirements ( <i>Audits of revenues/expenditures deemed significant based on risk assessment, Fed/State grants audits</i> ) – refer to Activity Report	___	___	___	___	___	___
C.	Develops, implements, schedules, assigns compliance with contracts and grants and updates the annual audit program, and coordinates internal audit efforts with those of the external auditor and the Director of Finance ( <i>Strategic plan update, Annual audit assistance with Fed/State grants</i> ) – refer to Activity Report	___	___	___	___	___	___
D.	Provides for any analysis and assessment of the relevance and efficiency of the activity	___	___	___	___	___	___

structures of the organization, its plans and objectives, and its use of human and material resources (*Audits of policies & procedures, capital improvements projects, contracts/agreements*) – refer to Activity Report

## II. ACHIEVEMENTS RELATIVE TO OBJECTIVE FOR THIS EVALUATION

**PERIOD:** (*Annual Activity Report & related audit memos/reports, extra curricula activities*)

### Accomplishments:

1. Presented to the Commission the Activity Report (February 2024, and June 2025) – the required reporting to the Commission
2. Completed/supervised 7 audit projects, with another 6 in progress/planned for a total of \$ 449 million, and in addition, 13 technical assistance assignments for/from City Departments for \$ 409,338
3. Attended all Commission meeting in the reporting period, except two when on vacation
4. Completed more than 40 hours of professional educational training, above the minimum that is required by City and professionally to maintain CPA certification in two States; classes included 4 professional ethics hours
5. Participated in the City Strategic Planning process, and kept up with the required updates to report completion of specific projects
6. Frequently provided consultation (outside official audit projects) with/for different Department Heads/personnel regarding matters raised/initiated by Department Heads, or other personnel, including discussions related to cyber security risk mitigation in the City, process improvements, City wide training in conjunction with Finance, Human Resources, IT, etc.
7. Working with outside auditors to satisfy the contract requirements for annual audit participation, specifically on the Federal and State Grant single audit, Airpark, HUD Home Investment Partnership Program, Wastewater Treatment Facility Construction Loan, State Housing Initiatives Program
8. Completed one annual staff evaluation as required; and filled the Staff Auditor position
9. Volunteered productively locally, in the community, and professionally (delivered 36 continuing professional education hours/units)
10. Completed the implementation of the approved Internal Audit Management system (TeamMate); went live in April 2025.
11. Completed/Received two cybersecurity related certificates: Auditing the Cybersecurity Program Certificate (IIA), and Cybersecurity Leadership and Strategy Professional Education Program (FIU)

### III. SUMMARY RATING

Overall Performance Rating – Considering the results obtained against established performance standards as well as overall job performance, the following rating is provided:

Unsatisfactory \_\_\_ Improvement \_\_\_ Meets Job \_\_\_ Exceeds Job \_\_\_ Outstanding \_\_\_  
Needed Standards Standards

Comments:

---

---

---

---

### IV. FUTURE GOALS AND OBJECTIVES

Share goals and objectives to be achieved in the next evaluation period. (Share item(s) you wish to have the Internal Auditor focus on)

---

---

---

---

---

---

---

---

\_\_\_\_\_  
MAYOR/COMMISSIONER  
DISTRICT \_\_\_\_\_

\_\_\_\_\_  
Deusdedit C. (DC) Kiyemba  
INTERNAL AUDITOR