

## **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 can not 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.

**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</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</i> )	___	___	___	___	___	___

Comments: \_\_\_\_\_  
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<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> )	___	___	___	___	___	___
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. ( <i>Not applicable</i> )	___	___	___	___	___	___

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</i> )	___	___	___	___	___	___

Comments: \_\_\_\_\_  
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<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: \_\_\_\_\_  
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<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 (*Risk Assessment, Strategic plan, Audit entrance/exit meetings*) (*One on One, Activity Report Presentation, Audit Entrance/Exit Meetings*)

- |    |   |     |     |     |     |     |     |
|----|---|-----|-----|-----|-----|-----|-----|
| B. | Written communications are clear, concise and accurate.<br>( <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</i> )                          | ___ | ___ | ___ | ___ | ___ | ___ |

Comments: \_\_\_\_\_  
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| <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: \_\_\_\_\_  
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| <b>7.</b> | <b>Intergovernmental Affairs</b>  | <b>1</b> | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>N/O</b> |
| A.        | Maintains effective communication | ___      | ___      | ___      | ___      | ___      | ___        |

with local, regional, state, and federal government agencies (*Meetings/communications with other City Auditors*)

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|----|---|-----|-----|-----|-----|-----|-----|
| B. | Contributions to good government through regular participation in local, regional and state committees and organizations ( <i>Broward County Shelter Manager training, Florida CPA, AICPA</i> ) | ___ | ___ | ___ | ___ | ___ | ___ |
|----|---|-----|-----|-----|-----|-----|-----|

Comments: \_\_\_\_\_  
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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> )	___	___	___	___	___	___
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> )	___	___	___	___	___	___
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> )	___	___	___	___	___	___
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 ( <i>Audits of policies &amp; procedures, capital improvements projects, contracts/agreements</i> )	___	___	___	___	___	___

**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 – the required reporting to the Commission
2. Completed 4 audit projects for a total of \$ 52.6 million, including 55 technical assistance assignments for City Departments, and two Management requests
3. Follow-up was completed on three prior audit reports, covering 7 recommendations with yellow/medium risk rating; some more recommendations are yet to be implemented by the respective Departments
4. Attended – in person, except one online/TV- all Commission meeting in the reporting period
5. Completed 46 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, and four-day presentation to peers under the request from the IIA (Institute of Internal Auditor) as a volunteer instructor
6. Participated in the City Strategic Planning process, and kept up with the required updates to report completion of specific projects
7. 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, etc.
8. Volunteered for Habitat for Humanity home building projects more than four times
9. Worked with outside auditors to satisfy the contract requirements for annual audit participation, specifically on the Federal and State Grant single audit, and on CRA expenditures
10. Completed annual staff evaluations

### 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: \_\_\_\_\_  
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#### **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)

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

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Deusdedit C. (DC) Kiyemba  
INTERNAL AUDITOR