

**INTERNAL AUDITOR SELECTION CRITERIA MATRIX**

Applicant Name \_\_\_\_\_

Date \_\_\_\_\_

Function	Yes (2 points)	No (0 points)	Equivalency Full = 2 points Partial = 1 point	Comments
<b><i>Core Requirements</i></b>				
CPA - Florida State Board of Accountancy <u>OR</u> CIA - Institute of Auditors			3 years' experience as an internal auditor (at BOC discretion)	
Bachelor's degree in accounting, business management or related field. Master's degree preferred.				
At least 3 yrs. experience in financial <u>AND</u> compliance auditing. Governmental auditing experience preferred.				
<b><i>Experience in Job Description Essential Functions</i></b>				
Develop and maintain internal audit manual, annual audit plan using risk assessment; prepare audit calendar.				
Audit departments for compliance; review and evaluate internal control procedures; review means for verifying and safeguarding all assets.				
Determine efficiency in acquiring, protecting and using resources economically. Identify inefficient practices.				

<b>Function</b>	<b>Yes (2 points)</b>	<b>No (0 points)</b>	<b>Equivalency Full = 2 points Partial = 1 point</b>	<b>Comments</b>
Determine compliance with laws and regulations; recommend improvement of controls to ensure compliance with all applicable laws and regulations. Report findings to City Manager and BOC.				
Review all revenue sources and monitor payments to and from the City. Complete annual revenue analysis to determine if funds are being collected in accordance with contracts, franchise requirements, Code of Ordinances, state and local revenue-sharing formulas. Prepare summary reports and present to BOC for approval.				
Review utility billing systems, impact fee calculations, state-shared revenue sources and enterprise funds for accuracy, compliance and adequacy. Perform periodic audits of IT department. Review utility billing calculations, City receipts and disbursements for accuracy.				
Performs special examinations; prepares studies; makes reports.				

**DISCUSSION NOTES**

**From:** Costa Vatikiotis <[cvatikiotis@ctsfl.us](mailto:cvatikiotis@ctsfl.us)>  
**Sent:** Monday, October 19, 2020 1:25 PM  
**To:** Board Of Commissioners <[boc@ctsfl.us](mailto:boc@ctsfl.us)>; Robert Kochen <[rkochen@tspd.us](mailto:rkochen@tspd.us)>  
**Cc:** Mark LeCouris <[mlecouris@ctsfl.us](mailto:mlecouris@ctsfl.us)>; Irene Jacobs <[ijacobs@ctsfl.us](mailto:ijacobs@ctsfl.us)>; Michele Manousos <[mmanousos@ctsfl.us](mailto:mmanousos@ctsfl.us)>; Jane Kniffen <[jkniffen@ctsfl.us](mailto:jkniffen@ctsfl.us)>  
**Subject:** Re: Internal Auditor's Position

As described in Chief Kochen's email, packets containing the 9 respondents' applications and the proposed evaluation matrix are available to be picked-up by the Commission in the City Clerk's office.

I have not yet seen the applications or the evaluation matrix. However, as I understand, the approach for ranking the applicants by the Budget Advisory Committee is presumed to largely have been agreed to in past Commission meetings. However, the evaluation matrix was not.

I have spoken to both Chief Kochen and the Clerk's Office concerning this matter. As a former member of the Charter Revision Commission, **I believe it would be prudent to have a brief agenda item during the October 27th Commission meeting to confirm that the approach and the evaluation matrix are acceptable to the Commission. Please accept this email as a request to schedule the agenda item.**

In Vice Mayor Karr's absence, I request that the applications and the evaluation matrix be scanned and forwarded to him by email. In this manner, if he wishes to respond with his thoughts concerning the selection process in an email to the Commission, he can do so. I believe it would be helpful to hear from all the Commissioners in one way or another for the October 27th meeting.

Thank you,  
Costa Vatikiotis

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**From:** Robert Kochen <[rkochen@tspd.us](mailto:rkochen@tspd.us)>  
**Sent:** Monday, October 19, 2020 1:04:07 PM  
**To:** Board Of Commissioners <[boc@ctsfl.us](mailto:boc@ctsfl.us)>  
**Cc:** Mark LeCouris <[mlecouris@ctsfl.us](mailto:mlecouris@ctsfl.us)>; Irene Jacobs <[ijacobs@ctsfl.us](mailto:ijacobs@ctsfl.us)>; Michele Manousos <[mmanousos@ctsfl.us](mailto:mmanousos@ctsfl.us)>; Jane Kniffen <[jkniffen@ctsfl.us](mailto:jkniffen@ctsfl.us)>  
**Subject:** Internal Auditor's Position

Mayor and Board of Commissioners:

There were **nine** applications submitted for the Internal Auditors position and the City Clerk's Office now has copies of these applications on file along with an evaluation matrix from the Human Resources Department (all in a packet) for each member of the City Commission. Moreover, the Budget Advisory Committee will be meeting on **October 29, 2020 @ 2:00 p.m.** to evaluate the Internal Auditor candidates for the City Commission.

Please pick up your applicant packets (or ask for them to be sent electronically) at the City Clerk's Office.

Respectfully,



**ROBERT P. KOCHEN**  
CHIEF OF POLICE



**TARPON SPRINGS**  
POLICE DEPARTMENT

*"Building a Better Future through Excellence in Policing"*

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