

Auditor-Controller

C. Richard Eberle – Auditor-Controller

| 101-0400 | FY 13/14 Adopted Budget | FY 14/15 CAO Recommended | Change |
|---------------------------|-------------------------------|--------------------------------|----------------|
| EXPENDITURES | | | |
| Salaries and Benefits | 600,890 | 753,458 | 152,568 |
| Services and Supplies | 115,902 | 128,174 | 12,272 |
| Other Charges | (229,229) | (301,271) | (72,042) |
| Fixed Assets | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 487,563 | 580,361 | 92,798 |
| REVENUE | | | |
| Fed/State | 0 | 0 | 0 |
| Grant | 0 | 0 | 0 |
| Realignment | 0 | 0 | 0 |
| Fees/Misc | 60,360 | 54,600 | (5,760) |
| TOTAL REVENUE | 60,360 | 54,600 | (5,760) |
| FUND BALANCE | 0 | 0 | 0 |
| NET COUNTY COST | 427,203 | 525,761 | 98,558 |

Program Description

The Auditor-Controller is the Chief Accounting Officer for the County with the primary mission to ensure the fiscal integrity of the County's financial records and to provide service, assistance and information to the public, Board of Supervisors, County Administrator's Office, County departments and employees, special districts and other regulatory agencies. The Office of the Auditor-Controller seeks to provide public oversight, fiscal leadership and direction, accountability and financial integrity, and to safeguard public resources through effective monitoring, reporting and establishing sound accounting policies and procedures.

The Auditor-Controller's Office has three main areas of responsibility:

Accounting and Reporting – The department is responsible for processing and accurately recording all receipts and disbursements,

including payroll, County funds, and various special districts within the County. Additionally the Office exercises budgetary control of County departments and various funds.

Property Tax Administration – The department is tasked with performing statutorily obligated and defined property tax functions, including computation of tax rates, control and reconciliation of tax charges, and tax roll corrections. Property tax distributions to the County, various schools, cities, special districts, and other governmental agencies are handled by the Auditor-Controller.

Audits – The department conducts or coordinates audits of County departments, special districts, and grant programs as mandated by law. Audits performed include financial, operational, compliance, managerial, internal, and performance based.

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Accomplishments FY 2013-2014

- The Office of the Auditor-Controller has focused on improving understanding of the County's Cost Allocation Plan and has provided more information about and understanding of the entire process. This has led to identifying areas of improvement and key needs that will aid all departments in using the information provided by the plan.
- The Auditor-Controller has assisted with the identification and selection of a vendor to provide an enterprise wide human resources and payroll process solution. The goal of this solution was to improve functionality of the human resources and personnel management function within the County and simplify the payroll management process. The solution began implementation mid-year and is ongoing as of the end of the fiscal year.
- The Auditor-Controller's Office has focused on implementing a standardized account structure for all departmental accounting transactions. This structure will make gathering financial information easier and timelier; specifically to improve the speed financial information is available.
- The Office of the Auditor-Controller instituted the Financial Managers Roundtable as a forum to address concerns and introduce new ideas and practices related to county finances. The forum has also provided an opportunity to train accounting staff from various departments with the end result of increasing the consistency of understanding related to accounting principles and practices across the county.

Goals and Objectives FY 2014-2015

- The Office of the Auditor-Controller plans to dedicate additional resources to the financial reporting function, with the end goal of continuing to improve the utility and timeliness of financial information.
- The Office will also focus on providing training to departmental accounting staff to ensure adequate understanding of accounting principles and uniform application of County policies and procedures.
- The Office also sees the need to revise and improve existing County policies and procedures related to accounting, and also implement new policies to address areas not currently covered by existing policies.
- The Office of the Auditor-Controller would like to increase training opportunities for County accounting staff on accounting principles and the use of County accounting software.

Pending Issues/Policy Considerations FY 2014-2015

- The resources in the Office of the Auditor-Controller are sufficient to maintain the current minimal service levels. Efforts to improve on the minimal levels of service currently provided, will require an injection of additional resources.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL EXPENDITURES 2011-2012 | ACTUAL EXPENDITURES 2012-2013 | BOS APPROVED 2013 - 2014 | CAO RECOMMENDED 2014 - 2015 |
|----------------------|------------------------|-------------------------------------|-------------------------------------|--------------------------------|-----------------------------------|
| AUDITOR-CONTROLLER | | | | | |
| Salaries & Benefits | | | | | |
| 101-0400-412.01-01 | REGULAR | 449,127 | 390,611 | 414,622 | 541,833 |
| 101-0400-412.01-03 | EXTRA HELP | 8,062 | 13,421 | 0 | 0 |
| 101-0400-412.01-07 | VACATION PAY | 3,385 | 0 | 0 | 0 |
| 101-0400-412.02-02 | CO SHARE PERS | 63,097 | 55,786 | 65,403 | 72,467 |
| 101-0400-412.02-03 | COPST | 0 | 368 | 0 | 0 |
| 101-0400-412.02-04 | GROUP HEALTH INSURANCE | 77,870 | 90,641 | 101,338 | 121,362 |
| 101-0400-412.02-05 | MEDICARE | 5,193 | 5,571 | 6,096 | 6,585 |
| 101-0400-412.02-06 | WORKERS COMP INS | 4,956 | 8,054 | 8,809 | 7,930 |
| 101-0400-412.02-07 | LIFE INSURANCE | 310 | 273 | 290 | 325 |
| 101-0400-412.02-08 | UNEMPLOYMENT INS | 13,183 | 1,273 | 1,496 | 0 |
| 101-0400-412.02-09 | RETIREE HEALTHCARE INS | 0 | 2,771 | 2,836 | 2,956 |
| | | ----- | ----- | ----- | ----- |
| * | Salaries & Benefits | 625,183 | 568,769 | 600,890 | 753,458 |
| Services & Supplies | | | | | |
| 101-0400-412.12-00 | COMMUNICATION | 1,174 | 1,677 | 2,500 | 2,500 |
| 101-0400-412.15-00 | INSURANCE | 8,744 | 4,210 | 5,389 | 8,961 |
| 101-0400-412.17-00 | MAINT EQUIP & SOFTWARE | 850 | 18,557 | 6,860 | 14,460 |
| 101-0400-412.20-00 | MEMBERSHIPS | 1,148 | 2,053 | 2,500 | 2,500 |
| 101-0400-412.22-00 | OFFICE EXPENSE | 16,193 | 21,338 | 25,753 | 25,753 |
| 101-0400-412.23-00 | PROFESSIONAL SERVICES | 48,542 | 61,882 | 63,900 | 65,000 |
| 101-0400-412.29-00 | TRAVEL | 7,871 | 7,976 | 9,000 | 9,000 |
| | | ----- | ----- | ----- | ----- |
| * | Services & Supplies | 84,522 | 117,693 | 115,902 | 128,174 |
| Other Financing Uses | | | | | |
| 101-0400-412.85-02 | COMPENSATED ABSENCES | 10,180 | 10,950 | 0 | 0 |
| | | ----- | ----- | ----- | ----- |
| * | Other Financing Uses | 10,180 | 10,950 | 0 | 0 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL EXPENDITURES 2011-2012 | ACTUAL EXPENDITURES 2012-2013 | BOS APPROVED 2013 - 2014 | CAO RECOMMENDED 2014 - 2015 |
|--------------------|--------------------------|-------------------------------------|-------------------------------------|--------------------------------|-----------------------------------|
| | Cost Reimbursements | | | | |
| 101-0400-412.90-00 | REIMBURSEMENTS | 329,433- | 0 | 0 | 0 |
| 101-0400-412.90-87 | A87 COST ALLOCATION PLAN | 0 | 224,461- | 229,229- | 301,271- |
| | | ----- | ----- | ----- | ----- |
| * | Cost Reimbursements | 329,433- | 224,461- | 229,229- | 301,271- |
| | | ----- | ----- | ----- | ----- |
| ** | AUDITOR-CONTROLLER | 390,452 | 472,951 | 487,563 | 580,361 |
| *** | AUDITOR-CONTROLLER | 390,452 | 472,951 | 487,563 | 580,361 |