

Auditor-Controller

C. Richard Eberle – Auditor-Controller

101-0400	FY 14/15 Adopted Budget	FY 15/16 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	704,100	727,701	23,601
Services and Supplies	128,174	140,707	12,533
Other Charges	(301,271)	(325,926)	(24,655)
Fixed Assets	0	0	0
TOTAL EXPENDITURES	531,003	542,482	11,479
REVENUE			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	54,600	54,600	0
TOTAL REVENUE	54,600	54,600	0
FUND BALANCE	0	0	0
NET COUNTY COST	476,403	487,882	11,479

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, 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 2014-2015

- The Auditor-Controller's Office continues to strive to improve financial reporting. By working with the county's external audit firm we have been able to focus on specific areas of financial reporting to improve financial visibility to county departments and the public in general. The county was able to issue the audited financial statements one month earlier than the prior year. While not necessarily a significant improvement, it is viewed as a move in the right direction.
- The Office continues to review policies and procedures and identify areas for improvement. One area that received attention was the budget adjustment process which we retooled and a new form created to enhance understanding of the adjustment process and accountability.
- The Office also reviewed various training modules related to the use of the financial system and has identified training that would benefit county staff.

Goals and Objectives

FY 2015-2016

- With the information gained from efforts in fiscal year 2-14-2015 the Auditor-Controller's Office our goal is to reduce the time required to complete the financial audit even further. The overall objective is to make sure county decision makers have accurate and timely financial information upon which to base fiscal policy and related decisions.
- The Auditor-Controller's Office will continue efforts to train county staff in governmental accounting procedures to establish a common baseline for accounting operations. The goal of improved financial reporting can be more easily achieved as

county staff is of the same understanding. The Office intends to meet with individual departments to address specific knowledge and policy needs in the coming year.

- The Office continues to see the need to revise and improve existing county policies and procedures related to accounting. Additionally, there still remains a need for implementing new policies to address areas not currently covered by existing policies. Efforts are ongoing in this area and are expected to continue in fiscal year 2015-2016.

Pending Issues/Policy Considerations

FY 2015-2016

- 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 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
AUDITOR-CONTROLLER					
Salaries & Benefits					
101-0400-412.01-01	REGULAR	390,611	414,649	505,433	463,303
101-0400-412.01-03	EXTRA HELP	13,421	0	0	0
101-0400-412.02-02	CO SHARE PERS	55,786	61,895	73,041	90,714
101-0400-412.02-03	COPST	368	0	0	0
101-0400-412.02-04	GROUP HEALTH INSURANCE	90,641	98,194	107,416	149,517
101-0400-412.02-05	MEDICARE	5,571	5,718	6,637	7,776
101-0400-412.02-06	WORKERS COMP INS	8,054	8,809	7,930	11,405
101-0400-412.02-07	LIFE INSURANCE	273	288	687	797
101-0400-412.02-08	UNEMPLOYMENT INS	1,273	1,496	0	2,686
101-0400-412.02-09	RETIREE HEALTHCARE INS	2,771	2,852	2,956	1,503
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* Salaries & Benefits		568,769	593,901	704,100	727,701
Services & Supplies					
101-0400-412.12-00	COMMUNICATION	1,677	1,734	2,500	2,000
101-0400-412.15-00	INSURANCE	4,210	5,389	8,961	10,207
101-0400-412.17-00	MAINT EQUIP & SOFTWARE	18,557	4,450	14,460	15,000
101-0400-412.20-00	MEMBERSHIPS	2,053	1,624	2,500	2,500
101-0400-412.22-00	OFFICE EXPENSE	21,338	21,624	25,753	27,000
101-0400-412.23-00	PROFESSIONAL SERVICES	61,882	48,484	65,000	73,000
101-0400-412.29-00	TRAVEL	7,976	9,530	9,000	11,000
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* Services & Supplies		117,693	92,835	128,174	140,707
Other Financing Uses					
101-0400-412.85-02	COMPENSATED ABSENCES	10,950	0	0	0
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* Other Financing Uses		10,950	0	0	0
Cost Reimbursements					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
101-0400-412.90-87	A87 COST ALLOCATION PLAN	224,461-	229,134-	301,271-	325,926-
*	Cost Reimbursements	224,461-	229,134-	301,271-	325,926-
**	AUDITOR-CONTROLLER	472,951	457,602	531,003	542,482
***	AUDITOR-CONTROLLER	472,951	457,602	531,003	542,482