

Auditor-Controller

C. Richard Eberle – Auditor-Controller

101-0400	FY 15/16 Adopted Budget	FY 16/17 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	727,701	865,978	138,277
Services and Supplies	140,707	132,221	(8,486)
Other Charges	(325,926)	(334,129)	(8,203)
Fixed Assets	0	0	0
TOTAL EXPENDITURES	542,482	664,070	121,588
REVENUE			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	54,600	154,300	99,700
TOTAL REVENUE	54,600	154,300	99,700
FUND BALANCE	0	0	0
NET COUNTY COST	487,882	509,770	21,888

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 2015-2016

The Auditor-Controller's Office implemented reporting software that improved the quality of data being sent to external auditors. This software also adds potential improvements to other areas of reporting required of the Office as well. The Auditor-Controller's Office also was instrumental in the implementation of OpenGov software, in conjunction with the County Administrator's Office. This software will improve visibility to financial information used by County decision makers.

Additionally, the Auditor-Controller's office began a project to improve the payroll and time keeping systems used in the County. An RFP was issued and a vendor will be selected by the first quarter 2016-17.

Goals and Objectives

FY 2016-2017

The major objective of the Auditor-Controller's Office for 2016-17 is the implementation of an improved payroll and timekeeping system. This projects stands to benefit all departments County-wide by reducing the time spent processing payroll.

Pending Issues/Policy Considerations

FY 2016-17

The Auditor-Controller's Office continues to work to propose and adopt official policies and procedures to standardize accounting practices throughout the County.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	ORIGINAL BUDGET 2015-2016	CAO RECOMMENDED 2016-2017
AUDITOR-CONTROLLER					
Salaries & Benefits					
101-0400-412.01-01	REGULAR	414,649	439,530	463,303	591,868
101-0400-412.01-04	OVERTIME	0	2,004	0	0
101-0400-412.02-02	CO SHARE PERS	61,895	69,779	90,714	101,075
101-0400-412.02-04	GROUP HEALTH INSURANCE	98,194	84,871	149,517	157,181
101-0400-412.02-05	MEDICARE	5,718	6,035	7,776	8,593
101-0400-412.02-06	WORKERS COMP INS	8,809	7,930	11,405	3,558
101-0400-412.02-07	LIFE INSURANCE	288	521	797	797
101-0400-412.02-08	UNEMPLOYMENT INS	1,496	0	2,686	1,403
101-0400-412.02-09	RETIREE HEALTHCARE INS	2,852	1,580	1,503	1,503
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*	Salaries & Benefits	593,901	612,250	727,701	865,978
Services & Supplies					
101-0400-412.12-00	COMMUNICATION	1,734	1,396	2,000	1,500
101-0400-412.15-00	INSURANCE	5,389	8,961	10,207	13,221
101-0400-412.17-00	MAINT EQUIP & SOFTWARE	4,450	4,800	15,000	12,000
101-0400-412.20-00	MEMBERSHIPS	1,624	2,034	2,500	2,500
101-0400-412.22-00	OFFICE EXPENSE	21,624	16,283	27,000	25,000
101-0400-412.23-00	PROFESSIONAL SERVICES	48,484	59,801	73,000	65,000
101-0400-412.29-00	TRAVEL	9,530	7,314	11,000	13,000
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*	Services & Supplies	92,835	100,589	140,707	132,221
Cost Reimbursements					
101-0400-412.90-87	A87 COST ALLOCATION PLAN	229,134-	300,894-	325,926-	334,129-
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*	Cost Reimbursements	229,134-	300,894-	325,926-	334,129-
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**	AUDITOR-CONTROLLER	457,602	411,945	542,482	664,070