

Auditor-Controller

C. Richard Eberle – Auditor-Controller

101-0400	FY 17/18 Adopted Budget	FY 18/19 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	894,251	898,653	4,402
Services and Supplies	234,457	358,491	124,034
Other Charges	(510,801)	(645,962)	(135,161)
Fixed Assets			0
TOTAL EXPENDITURES	617,907	611,182	(6,725)
REVENUE			
Fed/State			0
Grant			0
Realignment			0
Fees/Misc	134,300	292,500	158,200
TOTAL REVENUE	134,300	292,500	158,200
FUND BALANCE	0	0	0
NET COUNTY COST	483,607	318,682	(164,925)

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. Due to staffing and resource limitations, this function is not performed at a desired level.

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Accomplishments

FY 2017-2018

Identify additional gains by integrating Human Resources into the Payroll and Timekeeping upgrade project. While this integration ultimately extended the timeframe for project completion, greater process efficiencies will be gained.

Goals and Objectives

FY 2018-2019

The project to upgrade the County's payroll and timekeeping systems will be completed in 2018-2019. We also hope to complete a business process review to analyze our current operations, identify areas for process improvement, and explore possibilities for upgrading our financial and public administration systems. We also plan to work with other departments to establish a county-wide accounting manual and establish related procedures.

With efficiencies gained in the office, existing staff will be tasked with improving specific areas and processes, the ultimate goal being to provide better service.

Pending Issues/Policy Considerations

FY 2018-2019

The Auditor-Controller will coordinate with the Board of Supervisors to ratify official authority and responsibilities to establish accounting procedures for all accounting related operations in the County.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-2016	ACTUAL EXPENDITURES 2016-2017	BOS APPROVED 2017-2018	DEPARTMENT REQUESTED 2018-2019	CAO RECOMMENDED 2018-2019
AUDITOR-CONTROLLER						
101-0400-371.79-01	PROPERTY TAX ADMIN FEES	0	16,749-	7,500-	9,000-	18,500-
101-0400-371.79-02	SUPPLE TAX ADMIN FEES	0	7,558-	1,500-	1,500-	1,500-
101-0400-371.79-03	PROPERTY TAX REPORT FEES	0	4,480-	1,300-	1,500-	1,500-
101-0400-371.81-01	AUDITOR & ACCTG FEES	0	33,355-	94,000-	90,000-	90,000-
101-0400-371.81-04	DIR ASSMT FEE	0	36,274-	30,000-	30,000-	30,000-
101-0400-371.94-02	DISTRICT WARRANTS	0	852-	0	0	0
101-0400-372.99-01	OPERATING TRANSFERS IN	0	85,000-	0	70,000-	151,000-
101-0400-372.99-02	COUNTY CONTRIBUTION	0	509,770-	483,607-	503,640-	318,682-
* REVENUE		0	694,038-	617,907-	705,640-	611,182-
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**		0	694,038-	617,907-	705,640-	611,182-
Salaries & Benefits						
101-0400-412.01-01	REGULAR	488,183	517,584	629,720	659,349	604,843
101-0400-412.01-03	EXTRA HELP	0	0	0	11,000	11,000
101-0400-412.01-04	OVERTIME	0	11,669	0	0	0
101-0400-412.01-07	VACATION PAY	0	22,507	0	0	0
101-0400-412.02-01	CO SHARE PERS-UAL	0	0	0	98,903	90,997
101-0400-412.02-02	CO SHARE PERS-NORMAL	81,204	88,160	126,195	42,087	39,026
101-0400-412.02-03	PARS	0	0	0	330	330
101-0400-412.02-04	GROUP HEALTH INSURANCE	99,960	101,055	122,489	162,033	133,797
101-0400-412.02-05	MEDICARE	6,627	7,638	9,073	9,706	8,930
101-0400-412.02-06	WORKERS COMP INS	11,405	3,558	3,923	4,897	4,897
101-0400-412.02-07	LIFE INSURANCE	648	667	776	936	1,016
101-0400-412.02-08	UNEMPLOYMENT INS	2,686	1,281	501	538	485
101-0400-412.02-09	RETIREE HEALTHCARE INS	1,496	1,532	1,574	3,332	3,332
* EXPENDITURE		692,209	755,651	894,251	993,111	898,653
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**	Salaries & Benefits	692,209	755,651	894,251	993,111	898,653

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Services & Supplies						
101-0400-412.12-00	COMMUNICATION	514	423	1,500	1,000	1,000
101-0400-412.15-00	INSURANCE	10,207	13,221	14,187	20,782	20,782
101-0400-412.17-00	MAINT EQUIP & SOFTWARE	8,478	7,110	12,000	13,000	13,000
101-0400-412.20-00	MEMBERSHIPS	859	1,543	2,500	2,000	2,000
101-0400-412.22-00	OFFICE EXPENSE	22,013	19,618	25,000	25,000	25,000
101-0400-412.23-00	PROFESSIONAL SERVICES	92,666	142,098	147,270	270,000	270,000
101-0400-412.29-00	TRAVEL	7,651	7,457	13,000	13,000	13,000
101-0400-412.30-00	UTILITIES	0	0	19,000	13,709	13,709
*	EXPENDITURE	142,388	191,470	234,457	358,491	358,491
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**	Services & Supplies	142,388	191,470	234,457	358,491	358,491
Cost Reimbursements						
101-0400-412.90-87	A87 COST ALLOCATION PLAN	325,926-	334,129-	510,801-	645,962-	645,962-
*	EXPENDITURE	325,926-	334,129-	510,801-	645,962-	645,962-
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**	Cost Reimbursements	325,926-	334,129-	510,801-	645,962-	645,962-
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***	AUDITOR-CONTROLLER	508,671	81,046-	0	0	0
****	AUDITOR-CONTROLLER	508,671	81,046-	0	0	0