

Auditor-Controller

C. Richard Eberle – Auditor-Controller

Auditor	FY 21/22 Adopted	FY 22/23 CAO	
101-0400	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$1,220,082	\$1,239,635	\$19,553
Services and Supplies	\$211,990	\$275,323	\$63,333
Other Charges	(\$765,412)	(\$776,123)	(\$10,711)
Fixed Assets			\$0
TOTAL EXPENDITURES	\$666,660	\$738,835	\$72,175
REVENUE			
Fed/State			\$0
Grant			\$0
Realignment			\$0
Fees/Misc	\$161,500	\$168,000	\$6,500
TOTAL REVENUE	\$161,500	\$168,000	\$6,500
FUND BALANCE			\$0
NET COUNTY COST	\$505,160	\$570,835	\$65,675

Program Description

The Board of Supervisors established strategic priorities for moving the county forward, specifically Public Safety & Health, Responsible Growth, Economic Development, and Organizational Excellence. The Auditor-Controller’s Office is intricately linked to each of these priorities, primarily through providing operational support to departments on the front lines of those priorities, but also through collaborating with departments to improve operations and financial performance. The Auditor-Controller’s Office provide financial reports that affect budgetary and financial decisions for each department in the County.

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.

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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. Some major functions of the Auditor-Controller related to property taxes is the issuances of refunds to taxpayers and the processing of corrections to the tax roll, based on Assessor changes.

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 performing at the desired level.

Accomplishments

FY 2021-2022

During 2020-2021, we formed a countywide team to assist in selecting a vendor for the new financial system. This collaborative effort resulted in selection of a vendor and finalization of a contract. The County signed the contract with the new vendor in the 2nd quarter of FY 2021-2022, and we began the process of moving the County forward. The original goal was to see substantial completion of the new financial system by the end of FY 2021-2022, however we needed to shift the implementation timeframe to allow for resource availability and avoid staff burn out while working on the project. The County also retained a vendor to assist with the implementation process. We believe this increases our likelihood of a successful outcome and achieving our goals.

The Auditor-Controller's Office assisted other departments with operations and analysis, improving our ability to serve our constituents and increasing our financial viability. As an example, we assisted Administrative Services with operation analysis of Information Technology to understand cost structure and billing practices, finding ways to improve both and return the division to full cost recovery.

The Auditor-Controller's Office also assisted with issuing refunding debt obligations that lowered the overall debt burden to the County and citizens, the benefits of which was realized in 2021-2022 and beyond. We assisted with issuing refunding obligations for the Sheriff's facility that lowered the debt service to the County. We also participated with TRLIA in the refinancing of outstanding bonds to lower the initial costs of building in the south county. This will serve to increase the

In consultation with the County Administrator's Office, the Auditor-Controller's Office added a new position to assist with the implementation of the new financial system and provide support for the department and the county as a whole moving forward. We established the position of Business System Analyst and filled the position in the second half of FY 2021-2022. Initially, this position will be an integral part of the implementation team and, once the new financial system is fully operational, will serve as the technical expert for the County on its operation.

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Goals and Objectives

FY 2022-2023

The major goal and objective for the Auditor-Controller's Office in fiscal year 2022-2023 is to fully implement a new financial system. Our target go-live date is April 1, 2023. We are working with our vendor, our implementation consultant, and County staff to make that happen.

We will also continue to work with departments to update existing policies and implement new financial policies to clarify and improve understanding and decision making.

Pending Issues/Policy Considerations

FY 2022-2023

The Auditor-Controller's office continues to suffer from a lack of higher functioning reporting tools. With the implementation of a new financial system, we expect the reporting functionality to substantially improve for this department and for all other departments in the county making financial decisions.