

# Auditor-Controller

C. Richard Eberle – Auditor-Controller

Auditor	FY 22/23 Adopted Budget	FY 23/24 CAO Recommended	Change
<b>101-0400</b>			
<b>EXPENDITURES</b>			
Salaries and Benefits	\$1,422,243	\$1,614,146	\$191,903
Services and Supplies	\$275,323	\$411,212	\$135,889
Other Charges	(\$776,123)	(\$776,123)	\$0
Fixed Assets			\$0
<b>TOTAL EXPENDITURES</b>	<b>\$921,443</b>	<b>\$1,249,235</b>	<b>\$327,792</b>
<b>REVENUE</b>			
Fed/State			\$0
Grant			\$0
Realignment			\$0
Fees/Misc	\$168,000	\$272,486	\$104,486
<b>TOTAL REVENUE</b>	<b>\$168,000</b>	<b>\$272,486</b>	<b>\$104,486</b>
<b>FUND BALANCE</b>			<b>\$0</b>
<b>NET COUNTY COST</b>	<b>\$753,443</b>	<b>\$976,749</b>	<b>\$223,306</b>

## Program Description

The Board of Supervisors has 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 those priorities, primarily through providing operational support to departments on the frontlines of those priorities, but also through collaborating with departments to improve operations and financial performance. The Auditor-Controller’s Office provides financial information that affects 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 of sound accounting policies and procedures.

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

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**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 for 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. Some major functions of the Auditor-Controller related to property taxes include 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 2022-2023

The Auditor-Controller's office focused effort in 2022-2023 on implementing financial system with the vendor selected in previous years. The original target date for go-live was April 1, 2023, however the target was not met, and the date was pushed to the 2023-2024 fiscal year. The Auditor-Controller's office will continue to work with the vendor, the implementation consultant, and County staff to implement the system, update policies reflecting new operating processes, and provide training necessary to achieve full adoption and acceptance of the new financial system.

## Goals and Objectives FY 2023-2024

The main goal for the 2023-2024 fiscal year is to successfully implement the new financial system countywide and integrate the new financial tools into normal operations. Once the new system is functioning as desired, the Auditor-Controller's office will begin reviewing processes and procedures to identify areas for additional improvements in effectiveness and efficiency, document the changes to policies and procedures, and coordinating with applicable County staff for continued improvement.

## Pending Issues/Policy Considerations FY 2023-2024

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.