

Auditor-Controller

C. Richard Eberle – Auditor-Controller

101-0400	FY 12/13 Adopted Budget	FY 13/14 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	607,954	594,131	(13,823)
Services and Supplies	83,810	92,002	8,192
Other Charges	(224,461)	(229,229)	(4,768)
Fixed Assets	0	0	0
TOTAL EXPENDITURES	467,303	456,904	(10,399)
REVENUE			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	64,000	60,360	(3,640)
TOTAL REVENUE	64,000	60,360	(3,640)
FUND BALANCE	0	0	0
NET COUNTY COST	403,303	396,544	(6,759)

Program Description

The Auditor-Controller is the Chief Accounting Officer for the County. The Office of the Auditor-Controller's primary mission is 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 some regional non-county 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. These duties are performed under the legal authority primarily set forth in the Government Code beginning with Sections 26800 and 26900.

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 select Special Districts within the County. The department provides financial reports to various departments, State, Federal, the public, and other governmental agencies to aid in information dissemination and decision making.
- 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, tax roll corrections. Property tax distributions to the County, various schools, cities, special districts, and other governmental agencies are performed by the department as well.
- 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 audits.

Auditor-Controller

C. Richard Eberle – Auditor-Controller

Budget Overview

The current fiscal environment has dictated further reductions in budgetary allocations across the County including the Auditor-Controller's office. In fiscal year 2012-13 staffing levels were increased by one, to a total of seven full time employees. At this level of staffing the department is able to meet its legally mandated obligations and continues to provide the best levels of service to the County and its citizens as possible. Current funding levels enable the department to satisfactorily perform responsibilities related to the functions of Accounting and Reporting and Property Tax Administration, but do not permit performance of the Audit function at any reasonable level. Over the past fiscal year the department has redefined the organizational structure and segregated the operations into functional areas of accounting, payroll and property taxes, which has created specific areas of responsibility and reporting and increased efficiencies of operations where possible.

The instructions for preparing the requested budget for the 2013-14 fiscal year indicated the allocation to the department from the General Fund would not be increased and that the cost recovery for services provided to other departments would be reduced. The County is also experiencing an increase in operating costs significantly tied to salaries and benefits. Under these conditions the department had to reduce costs to arrive at a balanced budget and achieves balance mainly by electing to not fund an allocated position. To mitigate the effects of reductions in staffing, the department will invest in technological improvements to aid in maintaining existing levels of service.

Impact

At current funding levels the department is able to perform accounting and property tax functions as mandated by law. The audit duties of the department will continue unfulfilled without an increase in budgetary allocations.

Accomplishments FY 2012/2013

- Modify existing structure of the chart of accounts and establish departmental revenue accounts
 - The department is identifying and defining departmental needs along with regulatory and reporting requirements for each department and has formulated a standardized structure for basic accounts
- Improve efficiency in the Accounts Payable process by 140%
 - We have reduced the staff involved in processing accounts payable transactions from six to four and decreased processing time from seven to five days. This was achieved by streamlining processes, departmental education, and standardizing documentation.
- Implement an enterprise system for human resources and payroll processing
 - In conjunction with Human Resources and Information Technology, the department was able to initiate this project, define needs and functional requirements. Additional progress toward implementation will require a commitment of County resources.
- Decrease report preparation time for CalPERS reporting
 - This goal was not achieved. The reporting improvements were tied to implementation of an enterprise human resources and payroll processing system which has not been implemented
- Increase accuracy, reliability, and utility of the County's Cost Allocation Plan
 - The fiscal year 2012-13 saw improvements in the understanding of the mechanics of the Cost Allocation Plan as the department took a more active role in data collection, validation,

Auditor-Controller

C. Richard Eberle – Auditor-Controller

and transmittal to the consultant for plan preparation. The department identified key areas for improvement including accurate cost and time identification.

Goals and Objectives FY 2013/2014

The current budget environment of the County has changed the focus of the department to a degree. For the fiscal year 2013-14 the department will focus on measures that will improve county operations at a minimal capital outlay. The department is working to have the standardized chart of accounts including departmental revenues and expenditures ready for implementation for 2014-15 budget preparation. Additionally the department will increase staff training opportunities to identify areas for improvement on internal operations. In conjunction with departmental staff training, the department will create training opportunities for fiscal managers in other county departments to ensure consistency of operations, common understanding of fiscal matters, and standardization of policies and procedures. The department will continue to improve upon the accuracy and reliability of the Cost Allocation plan to increase utility to the county as a whole.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2010-2011	ACTUAL EXPENDITURES 2011-2012	BOS APPROVED 2012-2013	CAO RECOMMENDED 2013-2014
AUDITOR-CONTROLLER					
Salaries & Benefits					
101-0400-412.01-01	REGULAR	510,377	449,127	409,584	407,863
101-0400-412.01-03	EXTRA HELP	0	8,062	13,956	0
101-0400-412.01-07	VACATION PAY	2,679	3,385	2,464	0
101-0400-412.01-08	SICK LEAVE	100	0	0	0
101-0400-412.02-02	CO SHARE PERS	65,078	63,097	58,325	65,403
101-0400-412.02-04	GROUP HEALTH INSURANCE	85,525	77,870	90,713	101,338
101-0400-412.02-05	MEDICARE	5,138	5,193	5,939	6,096
101-0400-412.02-06	WORKERS COMP INS	3,995	4,956	8,054	8,809
101-0400-412.02-07	LIFE INSURANCE	370	310	295	290
101-0400-412.02-08	UNEMPLOYMENT INS	8,981	13,183	15,848	1,496
101-0400-412.02-09	RETIREE HEALTHCARE INS	0	0	2,776	2,836
		-----	-----	-----	-----
*	Salaries & Benefits	682,243	625,183	607,954	594,131
Services & Supplies					
101-0400-412.12-00	COMMUNICATION	671	1,174	3,100	2,500
101-0400-412.15-00	INSURANCE	10,628	8,744	4,210	5,389
101-0400-412.17-00	MAINT EQUIP & SOFTWARE	531	850	4,000	6,860
101-0400-412.20-00	MEMBERSHIPS	300	1,148	3,000	2,500
101-0400-412.22-00	OFFICE EXPENSE	20,343	16,193	20,000	25,753
101-0400-412.23-00	PROFESSIONAL SERVICES	31,201	48,542	40,000	40,000
101-0400-412.28-00	SPECIAL DPMT EXPENSE	4,370	0	0	0
101-0400-412.29-00	TRAVEL	7,784	7,871	9,500	9,000
		-----	-----	-----	-----
*	Services & Supplies	75,828	84,522	83,810	92,002
Cost Reimbursements					
101-0400-412.90-00	REIMBURSEMENTS	415,616-	329,433-	0	0
101-0400-412.90-87	A87 COST ALLOCATION PLAN	0	0	224,461-	229,229-
		-----	-----	-----	-----

COUNTY OF YUBA
 BUDGET EXPENDITURE DETAIL
 BUDGET FOR THE FISCAL YEAR 2013-2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2010-2011	ACTUAL EXPENDITURES 2011-2012	BOS APPROVED 2012-2013	CAO RECOMMENDED 2013-2014
*	Cost Reimbursements	415,616-	329,433-	224,461-	229,229-
		-----	-----	-----	-----
**	AUDITOR-CONTROLLER	342,455	380,272	467,303	456,904
***	AUDITOR-CONTROLLER	342,455	380,272	467,303	456,904