

# Auditor-Controller

C. Richard Eberle – Auditor-Controller

101-0400	FY 16/17 Adopted Budget	FY 17/18 CAO Recommended	Change
<b>EXPENDITURES</b>			
Salaries and Benefits	865,978	894,251	28,273
Services and Supplies	132,221	234,457	130,509
Other Charges	(334,129)	(510,801)	(176,672)
Fixed Assets	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>664,070</b>	<b>617,907</b>	<b>(46,163)</b>
<b>REVENUE</b>			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	154,300	134,300	(20,000)
<b>TOTAL REVENUE</b>	<b>154,300</b>	<b>134,300</b>	<b>(20,000)</b>
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>509,770</b>	<b>483,607</b>	<b>(26,163)</b>

## 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 2016-2017**

In fiscal year 2016-2017 the Auditor-Controller's office began the process of implementing a new payroll and timekeeping software. The implementation date is currently set at July 1, 2017, at which time we anticipate significant process improvements, compared to the intensely manual processes that currently exist.

## **Goals and Objectives**

### **FY 2017-2018**

During fiscal year 2017-2018 the Auditor-Controller's office expects to change internal operations with the goal to improve office processes in all functional areas.

The office intends to improve inter-departmental relationships and provide accounting training to improve financial operations countywide.

## **Pending Issues/Policy Considerations**

### **FY 2017-2018**

The Auditor-Controller seeks to establish a county-wide accounting manual. In order to make implementing such policies in an effective manner the Auditor-Controller will need the Board to ratify official authority and responsibilities to establish accounting procedures for all accounting related operations in the county.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2014-2015	ACTUAL EXPENDITURES 2015-2016	BOS APPROVED 2016-2017	DEPARTMENT REQUESTED 2017-2018	CAO RECOMMENDED 2017-2018
AUDITOR-CONTROLLER						
101-0400-371.79-01	PROPERTY TAX ADMIN FEES	0	0	0	7,500-	7,500-
101-0400-371.79-02	SUPPLE TAX ADMIN FEES	0	0	0	1,500-	1,500-
101-0400-371.79-03	PROPERTY TAX REPORT FEES	0	0	0	1,300-	1,300-
101-0400-371.81-01	AUDITOR & ACCTG FEES	0	0	0	94,000-	94,000-
101-0400-371.81-04	DIR ASSMT FEE	0	0	0	30,000-	30,000-
101-0400-372.99-02	COUNTY CONTRIBUTION	0	0	0	519,997-	483,607-
* .	REVENUE	0	0	0	654,297-	617,907-
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**		0	0	0	654,297-	617,907-
Salaries & Benefits						
101-0400-412.01-01	REGULAR	439,530	488,183	591,868	629,720	629,720
101-0400-412.01-04	OVERTIME	2,004	0	0	0	0
101-0400-412.02-02	CO SHARE PERS	69,779	81,204	101,075	126,195	126,195
101-0400-412.02-04	GROUP HEALTH INSURANCE	84,871	99,960	157,181	122,489	122,489
101-0400-412.02-05	MEDICARE	6,035	6,627	8,593	9,073	9,073
101-0400-412.02-06	WORKERS COMP INS	7,930	11,405	3,558	4,365	3,923
101-0400-412.02-07	LIFE INSURANCE	521	648	797	776	776
101-0400-412.02-08	UNEMPLOYMENT INS	0	2,686	1,403	1,002	501
101-0400-412.02-09	RETIREE HEALTHCARE INS	1,580	1,496	1,503	1,574	1,574
* .	EXPENDITURE	612,250	692,209	865,978	895,194	894,251
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**	Salaries & Benefits	612,250	692,209	865,978	895,194	894,251
Services & Supplies						
101-0400-412.12-00	COMMUNICATION	1,396	514	1,500	1,500	1,500
101-0400-412.15-00	INSURANCE	8,961	10,207	13,221	14,187	14,187
101-0400-412.17-00	MAINT EQUIP & SOFTWARE	4,800	8,478	12,000	12,000	12,000
101-0400-412.20-00	MEMBERSHIPS	2,034	859	2,500	2,500	2,500
101-0400-412.22-00	OFFICE EXPENSE	16,283	22,013	25,000	25,000	25,000

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101-0400-412.23-00	PROFESSIONAL SERVICES	59,801	92,666	65,000	135,000	147,270
101-0400-412.29-00	TRAVEL	7,314	7,651	13,000	13,000	13,000
101-0400-412.30-00	UTILITIES	0	0	0	19,000	19,000
*	EXPENDITURE	100,589	142,388	132,221	222,187	234,457
**	Services & Supplies	100,589	142,388	132,221	222,187	234,457
	Cost Reimbursements					
101-0400-412.90-87	A87 COST ALLOCATION PLAN	300,894-	325,926-	334,129-	463,084-	510,801-
*	EXPENDITURE	300,894-	325,926-	334,129-	463,084-	510,801-
**	Cost Reimbursements	300,894-	325,926-	334,129-	463,084-	510,801-
***	AUDITOR-CONTROLLER	411,945	508,671	664,070	0	0
****	AUDITOR-CONTROLLER	411,945	508,671	664,070	0	0