

# AUDITOR - CONTROLLER

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## Mission

The Auditor-Controller is an elected official who serves as the County's chief accounting and disbursing officer. Responsibilities of the Auditor-Controller include: pre-audits and payment of claims made to the County for goods and services; property control for County government fixed assets; accounting for and issuance of payroll to County employees; maintenance of revenue and expenditure accounts for all units of County government and special districts; financial control over fund balances and property tax collections; field audits for fire, cemetery and special districts; development and implementation of accounting systems; technical assistance in budget preparation; preparation of the A-87 Cost Allocation Plan and other special budgetary information; preparation of claims for State-mandated costs (SB90); assistance in development of long-range financial planning.

## Program Summaries

### Administration

**Positions: 2.25 FTE**  
**Extra Help : \$0**

**Total Appropriations: \$417,290**  
**Total Revenues: \$2,600**  
**Net County Cost: \$414,690**

This Division trains and organizes workgroups to perform basic accounting and governmental record keeping tasks; coordinates bookkeeping activities of, and provides general supervision over, the accounts of all organizations under the fiscal control of the County Board of Supervisors. This Division prescribes accounting forms and methods of keeping the County's accounts and is responsible for the preparation and publication of the annual final budget schedules for the County.

Annual revenues are derived from the Cash Overage fund, which is estimated to be \$3,000 this fiscal year.

### Property Tax

**Positions: 3.55 FTE**  
**Extra Help: \$0**

**Total Appropriations: \$588,435**  
**Total Revenues: \$307,237**  
**Net County Cost: \$281,198**

This Division calculates over 150,000+ property tax liabilities based upon assessed value totaling over \$325 million, including changes/refunds. The Division places 600,000+ line items of direct charges totaling over \$30 million on the secured tax bills by working with 60 different taxing agencies with 250 different types of direct charges. The Division calculates and distributes property tax revenues to over 85 local taxing agencies. The Division files various State required reports and continually implements new legislation related to property taxes, redevelopment agencies, Educational Revenue Augmentation Fund (ERAF), Triple Flip, Vehicle License Fee (VLF) Swap, etc.

Each of the revenue sources for this Division would be characterized as on-going. The revenue generated by this Division is from the handling charges on parcel taxes in the amount of \$238,000, the handling charges on supplemental taxes in the amount of \$12,000, and the handling charges on timeshare assessments in the amount of \$53,000. The administrative charges for calculating, preparing and collecting the LAFCO charges to cities and special

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districts are estimated to be \$1,700. The revenue from the share of the costs for administering and processing the taxpayer claims for excess proceeds from tax sales is estimated to be \$1,500.

### **Financial Reporting**

**Positions: 6.8 FTE**

**Extra Help: \$0**

**Total Appropriations: \$838,403**

**Total Revenues: \$62,100**

**Net County Cost: \$776,303**

This Division provides financial reporting, accounting, and auditing support services to County operating departments and independent special districts. The Auditor-Controller's staff acts as fiscal liaison between the County, State, and Federal funding agencies, and assists departmental managers in the design and implementation of accounting and bookkeeping procedures. This Division provides professional review of financial and other cost reports for departments prior to their submission to the State. Staff performs analytical review of cost applied rates such as the fleet rates and worker's compensation rates. Staff prepares the annual A87 Cost Plan and the annual draft financial statements for the county's external auditors. The county's fixed asset accounting is managed by this Division as well as the accounting and distribution of the State Transportation Development Act (TDA) funds to the various claimants. Staff within this Division are responsible for the daily management of Positive Pay with the County's bank to provide validation of daily checks issued. This Division prepares the State's required annual financial reports on behalf of 36 special districts.

Each of the revenue sources for this Division is ongoing. Auditing fees for special district and other agency audits are estimated at \$15,000. Accounting services for the departmental financial/cost report reviews are estimated at \$38,000. The TDA accounting services will generate \$4,000 in revenue. The share of the administrative charges for the development fees collection and processing is \$3,000.

### **Payroll**

**Positions: 2.0 FTE**

**Extra Help: \$45,945**

**Total Appropriations: \$266,409**

**Total Revenues: \$250**

**Net County Cost: \$266,159**

Payroll accounting prepares biweekly payroll instruments and "wage/tax reports" for County and 18 affiliated local governmental agencies; processes "gross to net" deductions for health insurance and other benefits, association dues, credit union banking, retirement and legal attachments (garnishments); administers the Optional Benefits Program for over 500 county employees; and administers deferred compensation program for over 1,000 county employees.

The \$1,000 of revenues is generated from charges to departments to cover costs for the preparation of supplemental payroll checks and retroactive pay increases. All of these revenues will continue to be ongoing subject to the number of checks of each type that has to be issued.

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### Accounting

Positions: 10.0 FTE

Extra Help: \$13,390

Total Appropriations: \$1,067,491

Total Revenues: \$75,500

Net County Cost: \$991,991

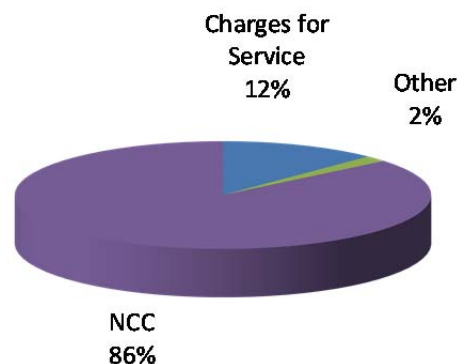
This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for product purchases; maintains ledger accounts and processes transactions for 50 Special Districts having independent governing boards; provides computerized financial reporting for budget item detail and account summary information to all departments and agencies, using the County Treasury as their cash depository. This Division reviews and processes the daily deposits for all county departments, schools and other agencies. The County's purchase card program (PCard) is managed by the staff within this Division. This includes the issuance of purchase cards (500 cards), continuous modification of commodity types and dollar thresholds for cardholders, review of in excess of 7,500 purchase card transactions which amount to over \$5 million in charges, reconciliation and distribution of bi-weekly purchase card statements and the posting of the purchase card charges to the department budgets. This Division is responsible for the records management of the department. Annually, it scans and catalogs in excess of 35,000 document types containing more than 250,000 individual transactions with more than 500,000 pages of supporting documentation. This Division administers five Mello Roos districts providing all accounting services, annual reports, calculating the annual special tax levy, debt service management, and administration of all delinquencies. Staff administers funding for the Missouri Flat MC&FP development through an analysis of the quarterly sales tax reports from BOE to determine the amounts generated from new businesses that must be transferred to the restricted fund for this project.

The on-going revenues are generated from accounting service charges to the Mello Roos Districts in the amount of \$20,000 and the annual rebate for the PCard purchases in the amount of \$32,500. In addition there is \$500 in estimated revenue from charges to county departments to cover costs for hand typed vendor checks and providing copies of canceled checks.

### Financial Charts

#### Source of Funds

Charge for Services (\$390,750): The bulk of this revenue is generated in the Property Tax section, and consists of handling charges on parcel taxes (\$238,000) and the department's share of the County's 5% supplemental tax roll (\$12,000). Additional revenue is generated in the Financial Reporting section for accounting and audit services provided to special districts and other agencies (\$22,000) and to departments (\$35,500). The remainder of the



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revenue in this character is generated in the Accounting section, mainly through accounting charges to the Mello Roos districts (\$30,000) and rebates associated with the Purchase Card program (\$45,000).

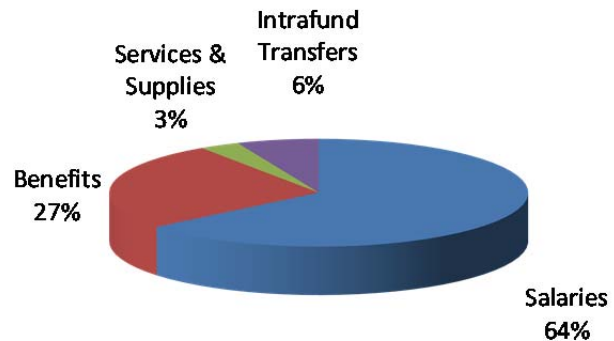
Operating Transfers (\$56,937): The bulk of this revenue (\$54,337) is derived from the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance. This revenue is shared among the property tax administration departments. The remainder is a transfer in from the cash overage account.

Net County Cost (\$2,730,339): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

It should be noted that charges to special districts to cover the County's cost for administering the property tax system generate revenue which posts in Department 15 as general discretionary revenue. The charges are derived from the costs of the Assessor, the Auditor-Controller, and Treasurer-Tax Collector Departments.

### Use of Funds

Salaries & Benefits (\$2,877,397): Primarily comprised of general salaries and benefits (\$2,115,350), retirement (\$351,501), retiree health (\$20,034), workers' compensation (\$6,458) and health insurance (\$324,719). The budget includes \$59,335 for extra help to continue the department's record scanning program, and provide support to the Payroll Division.



Services & Supplies (\$98,846): Major components of this include general liability premium (\$21,363), office expense (\$16,728), and postage (\$17,700) for mailing vendor checks and other documents. Professional and specialized services of \$25,750 include database programming (\$15,000), cost plan review services (\$5,000), and confidential shredding (\$5,750).

Intrafund Transfers (\$304,833): Intrafund transfers consist of charges from other departments for services such as mainframe support (\$241,870), telephone (\$10,400), and network support (\$33,827).

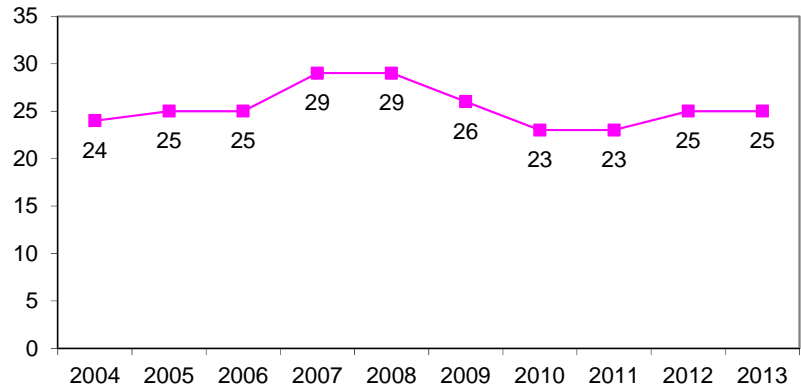
Intrafund Abatements (\$103,050): These are charges to County departments for accounting and audit services, which are primarily paid by Human Services (\$58,400), Child Support

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(\$8,100), Probation (\$12,000), and the District Attorney for worker's compensation and auto fraud (\$24,000).

### Staffing Trend

Staffing for the department has fluctuated little over the past ten years. Reductions in 2004 coincide with staffing cuts across several departments due to fiscal downturns. The proposed staff allocation for FY 2012-13 is 24.6. All staff is located on the West Slope.



### Chief Administrative Office Comments

The Recommended Budget represents an overall decrease of \$15,987 or 3.4% in revenues and an increase of \$148,939 or 5% in appropriations when compared to the FY 2011-12 approved budget. As a result, the Net County Cost has increased \$164,926 or 6%.

The reduction in revenues is due to a reduction in interfund revenue. This is a result of the fact that the department has not filled the Cost Accountant position that will provide increased accounting and audit services to the Health and Human Services Agency, and does not anticipate being able to do so before the start of the fiscal year.

The change in appropriations is primarily related to an increase in salaries and benefits of \$160,058. During the FY 2011-12 addenda process, three positions were added to the department. At that time, appropriations were increased to fund the positions for approximately six months. The FY 2012-13 budget includes full funding for these positions, as well as one FTE Accounting Systems Administrator that was added in April 2012 to plan for and assist with conversion to a new financial/human resources/payroll system. Reductions in services and supplies and fixed assets were largely offset by a decrease in intrafund abatements due to the vacancy of the cost accountant position, as described above.

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## Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND  
 DEPARTMENT: 03 AUDITOR / CONTROLLER

SUBOBJ	SUBOBJ TITLE	CURRENT YR		DEPARTMENT REQUEST	CAO	DIFFERENCE
		MID-YEAR PROJECTION	APPROVED BUDGET		RECOMMENDED BUDGET	
1300	ASSESSMENT & TAX COLLECTION FEES	253,166	251,500	251,500	251,500	0
1320	AUDIT & ACCOUNTING FEES	117,018	99,200	103,000	103,000	3,800
1800	INTERFND REV: SERVICE BETWEEN FUND	31,492	56,974	36,250	36,250	-20,724
<b>CLASS: 13</b>	<b>REV: CHARGE FOR SERVICES</b>	401,676	407,674	390,750	390,750	-16,924
2020	OPERATING TRANSFERS IN	56,000	56,000	56,937	56,937	937
<b>CLASS: 20</b>	<b>REV: OTHER FINANCING SOURCES</b>	56,000	56,000	56,937	56,937	937
<b>TYPE: R SUBTOTAL</b>		457,676	463,674	447,687	447,687	-15,987

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## Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND  
 DEPARTMENT: 03 AUDITOR / CONTROLLER

	MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE
<b>TYPE: E EXPENDITURE</b>					
<b>SUBOBJ SUBOBJ TITLE</b>					
3000 PERMANENT EMPLOYEES / ELECTED	1,599,430	1,804,798	1,920,382	1,920,382	115,584
3001 TEMPORARY EMPLOYEES	101,603	72,725	59,335	59,335	-13,390
3002 OVERTIME	12,534	20,101	15,795	15,795	-4,306
3004 OTHER COMPENSATION	18,674	33,185	39,753	39,753	6,568
3020 RETIREMENT EMPLOYER SHARE	293,645	311,446	351,501	351,501	40,055
3022 MEDI CARE EMPLOYER SHARE	27,547	23,464	27,415	27,415	3,951
3040 HEALTH INSURANCE EMPLOYER	292,021	310,600	324,719	324,719	14,119
3041 UNEMPLOYMENT INSURANCE EMPLOYER	18,495	19,318	20,123	20,123	805
3042 LONG TERM DISABILITY EMPLOYER	5,373	5,777	6,806	6,806	1,029
3043 DEFERRED COMPENSATION EMPLOYER	17,532	18,612	19,076	19,076	464
3046 RETIREE HEALTH: DEFINED	23,034	23,034	23,034	20,034	-3,000
3060 WORKERS' COMPENSATION EMPLOYER	14,279	14,279	14,279	6,458	-7,821
3080 FLEXIBLE BENEFITS	17,547	60,000	66,000	66,000	6,000
<b>CLASS: 30 SALARY &amp; EMPLOYEE BENEFITS</b>	<b>2,441,714</b>	<b>2,717,339</b>	<b>2,888,218</b>	<b>2,877,397</b>	<b>160,058</b>
4041 COUNTY PASS THRU TELEPHONE CHARGES	167	400	400	400	0
4080 HOUSEHOLD EXPENSE	0	65	0	0	-65
4100 INSURANCE: PREMIUM	32,631	32,631	32,631	21,363	-11,268
4140 MAINT: EQUIPMENT	0	1,220	250	250	-970
4220 MEMBERSHIPS	1,305	1,615	1,525	1,525	-90
4221 MEMBERSHIPS: LEGISLATIVE ADVOCACY	450	450	450	450	0
4260 OFFICE EXPENSE	16,363	17,930	16,728	16,728	-1,202
4261 POSTAGE	16,302	18,315	17,700	17,700	-615
4262 SOFTWARE	6,500	7,000	0	0	-7,000
4266 PRINTING / DUPLICATING SERVICES	0	0	2,010	2,010	2,010
4300 PROFESSIONAL & SPECIALIZED SERVICES	21,113	32,750	25,750	25,750	-7,000
4324 MEDICAL, DENTAL, LAB & AMBULANCE SRV	50	0	150	150	150
4400 PUBLICATION & LEGAL NOTICES	100	75	100	100	25
4420 RENT & LEASE: EQUIPMENT	5,226	5,500	5,500	5,500	0
4462 EQUIP: COMPUTER	1,989	925	0	0	-925
4500 SPECIAL DEPT EXPENSE	1,000	1,440	1,000	1,000	-440
4503 STAFF DEVELOPMENT	1,910	2,785	2,825	2,825	40
4600 TRANSPORTATION & TRAVEL	423	1,775	1,450	1,450	-325
4602 MILEAGE: EMPLOYEE PRIVATE AUTO	372	1,119	1,050	1,050	-69
4605 RENT & LEASE: VEHICLE	0	200	200	200	0
4606 FUEL PURCHASES	43	120	120	120	0
4608 HOTEL ACCOMMODATIONS	0	0	275	275	275
<b>CLASS: 40 SERVICE &amp; SUPPLIES</b>	<b>105,944</b>	<b>126,315</b>	<b>110,114</b>	<b>98,846</b>	<b>-27,469</b>
6040 FIXED ASSET: EQUIPMENT	5,775	6,400	0	0	-6,400
<b>CLASS: 60 FIXED ASSETS</b>	<b>5,775</b>	<b>6,400</b>	<b>0</b>	<b>0</b>	<b>-6,400</b>
7220 INTRAFND: TELEPHONE EQUIPMENT &	10,039	10,200	10,400	10,400	200
7223 INTRAFND: MAIL SERVICE	3,182	3,182	3,182	8,584	5,402
7224 INTRAFND: STORES SUPPORT	1,308	1,308	1,308	257	-1,051
7225 INTRAFND: CENTRAL DUPLICATING	2,761	3,970	3,375	3,375	-595
7227 INTRAFND: MAINFRAME SUPPORT	241,870	241,870	241,870	241,870	0
7229 INTRAFND: PC SUPPORT	3,492	4,750	4,520	4,520	-230
7231 INTRAFND: IS PROGRAMMING SUPPORT	1,270	3,600	2,000	2,000	-1,600
7234 INTRAFND: NETWORK SUPPORT	33,827	33,827	33,827	33,827	0
<b>CLASS: 72 INTRAFUND TRANSFERS</b>	<b>297,749</b>	<b>302,707</b>	<b>300,482</b>	<b>304,833</b>	<b>2,126</b>
7350 INTRFND ABATEMENTS: GF ONLY	-84,197	-123,674	-103,050	-103,050	20,624
<b>CLASS: 73 INTRAFUND ABATEMENT</b>	<b>-84,197</b>	<b>-123,674</b>	<b>-103,050</b>	<b>-103,050</b>	<b>20,624</b>
<b>TYPE: E SUBTOTAL</b>	<b>2,766,985</b>	<b>3,029,087</b>	<b>3,195,764</b>	<b>3,178,026</b>	<b>148,939</b>
<b>FUND TYPE: 10 SUBTOTAL</b>	<b>2,309,309</b>	<b>2,565,413</b>	<b>2,748,077</b>	<b>2,730,339</b>	<b>164,926</b>
<b>DEPARTMENT: 03 SUBTOTAL</b>	<b>2,309,309</b>	<b>2,565,413</b>	<b>2,748,077</b>	<b>2,730,339</b>	<b>164,926</b>

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### Personnel Allocation

Classification Title	2011-12 Adjusted Allocation	2012-13 Dept Request	2012-13 CAO Recm'd	Diff from Adjusted
Auditor-Controller	1.00	1.00	1.00	-
Accountant I/II	2.60	2.60	2.60	-
Accounting Division Manager	3.00	3.00	3.00	-
Accounting Systems Administrator	1.00	1.00	1.00	-
Chief Assistant Auditor-Controller	1.00	1.00	1.00	-
Cost Accountant	2.00	2.00	2.00	
Fiscal Services Supervisor	1.00	1.00	1.00	-
Fiscal Technician	6.00	6.00	6.00	-
Internal Auditor	1.00	1.00	1.00	-
Principal Financial Analyst	1.00	1.00	1.00	-
Sr. Department Analyst	5.00	5.00	5.00	-
<b>Department Total</b>	<b>24.60</b>	<b>24.60</b>	<b>24.60</b>	<b>-</b>



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Auditor-Controller

## Financial Reporting

**6.8 FTE**

0.5 Asst. Auditor-Controller  
1 Cost Accountant  
1 Accounting System Administrator  
1 Principal Financial Analyst  
1 Internal Auditor  
2 Sr. Department Analysts  
0.3 Accountant II

## Admin

**2.25 FTE**

1 Auditor-Controller  
0.25 Asst. Auditor-Controller  
1 Fiscal Technician

## Property Tax

**3.55 FTE**

0.25 Asst. Auditor-Controller  
1 Division Manager  
2 Fiscal Technicians  
0.3 Accountant II

## Payroll

**2 FTE**

1 Accounting System Administrator  
1 Administrative Technician

## Accounting

**10.0 FTE**

1 Division Manager  
2 Sr. Department Analysts  
1 Accountant I/II  
1 Fiscal Services Supervisor  
1 Department Analyst  
1 Administrative Technician  
3 Fiscal Technicians

Total Positions:  
24.6

## AUDITOR - CONTROLLER

### Ten Year History

	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual
Charges for Service	429,127	429,726	481,918	422,974	434,445
Misc.	44,088	612	-	38,586	656
Other	-	49,314	62,326	59,509	77,464
<b>Total Revenue</b>	<b>473,215</b>	<b>479,652</b>	<b>544,244</b>	<b>521,069</b>	<b>512,565</b>
Salaries	1,176,094	1,206,096	1,587,017	1,892,676	1,929,511
Benefits	404,687	497,972	650,814	725,152	754,811
Services & Supplies	71,973	93,519	82,610	131,695	95,238
Other Charges	-	250	400	640	-
Fixed Assets	3,464	3,513	5,860	-	-
Operating Transfers	-	-	-	-	-
Intrafund Transfers	311,014	284,399	241,450	261,696	249,927
<b>Total Appropriations</b>	<b>1,967,232</b>	<b>2,085,749</b>	<b>2,568,151</b>	<b>3,011,859</b>	<b>3,029,487</b>
<b>NCC</b>	<b>1,494,017</b>	<b>1,606,097</b>	<b>2,023,907</b>	<b>2,490,790</b>	<b>2,516,922</b>
<b>FTE's</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>29</b>	<b>29</b>

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### Ten Year History

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Projected	12/13 Budget
Charges for Service	364,377	408,514	386,533	401,676	390,750
Misc.	-	6	38	-	-
Other	53,295	54,876	54,909	56,000	56,937
<b>Total Revenue</b>	<b>417,672</b>	<b>463,396</b>	<b>441,480</b>	<b>457,676</b>	<b>447,687</b>
Salaries	1,878,871	1,813,592	1,771,433	1,732,241	2,035,265
Benefits	791,358	734,426	710,114	709,473	842,132
Services & Supplies	75,021	81,691	86,951	105,944	98,846
Other Charges	-	-	-	-	-
Fixed Assets	-	-	-	5,775	-
Operating Transfers	-	-	-	-	-
Intrafund Transfers	249,396	235,297	209,704	213,552	201,783
<b>Total Appropriations</b>	<b>2,994,646</b>	<b>2,865,006</b>	<b>2,778,202</b>	<b>2,766,985</b>	<b>3,178,026</b>
<b>NCC</b>	<b>2,576,974</b>	<b>2,401,610</b>	<b>2,336,722</b>	<b>2,309,309</b>	<b>2,730,339</b>
<b>FTE's</b>	<b>26</b>	<b>23</b>	<b>23</b>	<b>25</b>	<b>25</b>

10 Year Variance		
	\$ Change	% Change
Charges for Service	(38,377)	-9%
Misc.	(44,088)	-100%
Other	56,937	N/A
<b>Total Revenue</b>	<b>(25,528)</b>	<b>-5%</b>
Salaries	859,171	73%
Benefits	437,445	108%
Services & Supplies	26,873	37%
Other Charges	-	N/A
Fixed Assets	(3,464)	-100%
Operating Transfers	-	N/A
Intrafund Transfers	(109,231)	922%
<b>Total Appropriations</b>	<b>1,210,794</b>	<b>62%</b>
<b>NCC</b>	<b>1,236,322</b>	<b>83%</b>
<b>FTE's</b>	<b>0.5</b>	<b>2%</b>

#### Notes

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