

Auditor-Controller

C. Richard Eberle – Auditor-Controller

101-0400	FY 20/21 Adopted Budget	FY 21/22 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$1,011,509	\$1,141,913	\$130,404
Services and Supplies	\$316,256	\$198,682	(\$117,574)
Other Charges	(\$771,738)	(\$765,412)	\$6,326
Fixed Assets			\$0
TOTAL EXPENDITURES	\$556,027	\$575,183	\$19,156
REVENUE			
Fed/State			\$0
Grant			\$0
Realignment			\$0
Fees/Misc	\$279,500	\$161,500	(\$118,000)
TOTAL REVENUE	\$279,500	\$161,500	(\$118,000)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$276,527	\$413,683	\$137,156

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 those priorities, primarily through providing operational support to departments on the front lines of those priorities, but also through collaboration 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 associated with such areas as Payroll, County funds, and various Special

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Districts within the County. Additionally, the Office exercises budgetary control of county departments and various funds.

Property Tax Administration – The department performs statutorily obligated and defined property tax functions, including computation of tax rates, control and reconciliation of tax charges, and tax roll corrections. The Auditor-Controller also oversees property tax distributions to the County, various schools, cities, special districts, and other governmental agencies. Some major functions of the Auditor-Controller related to property taxes is the issuance of refunds to taxpayers and the processing of corrections to the tax roll, based on Assessor changes.

Payroll – The department consolidates and processes payroll for all employees in the County. This entails ensuring accurate and timely payments, in compliance with applicable laws, regulations, and labor agreements.

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 2020-2021

The year 2020-2021 has been interesting and forced significant shifts in operational focus. Because of the effects of the COVID-19 response, our office priorities shifted to maintaining operations, while taking measures to protect staff and the public. One of the major accomplishments for the Auditor-Controller's Office during the pandemic has been the ability to maintain service levels to all constituents, both internal and external to the county. The Auditor-Controller's Office collaborated with the County Administrator's Office to track pandemic-related expenditures, by establishing a system that provides ease of use for all departments, as well as quick and clear visibility to county staff along with state and federal government agencies. This approach was vital to tracking and accounting for each county department's use of state and federal funding, within the Public Safety & Health strategic priority.

One of the major goals for the 2020-2021 fiscal year was to identify a vendor for a new financial system. Working with a steering committee from various departments, the Auditor-Controller's Office identified a consultant to assist in the selection process and ultimately identified a vendor that would provide a significant leap in technological capabilities for financial processing and reporting. This effort will directly impact departmental ability to address the four Strategic Priorities, by providing information and analysis needed to make decisions to implement those priorities.

The Auditor-Controller's Office also was able to evaluate staffing, ultimately adding two new positions to the office. These positions allow the Auditor-Controller's Office to directly implement the Board's strategic priorities of Organizational Excellence and Economic Development. The first addition was an Accounting Technician position to the accounts payable process. This has provided a number of benefits to operations and specifically created the ability to process transactions in parallel, while still maintaining proper protective controls. We have seen stability in the process, and this change has

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provided opportunities for cross training and continuity of operations.

The second position added was an Accounting Technician to the Property Tax function. This addition was a significant step in bolstering this division. As property taxes represent the single largest source of discretionary revenue for the County, succession planning and continuity of operations is critical. This position strengthens our ability to improve service levels and timeliness to constituents.

The Auditor-Controller's Office also assisted with the refinancing of county debt obligations, saving approximately \$70,000 to \$80,000 in debt service costs each year over the life of the debt. By providing financial reports and estimates, the Auditor-Controller assisted in finalizing the financial information necessary for the transaction.

The Auditor-Controller's Office prepares various reports during each year, including the annual audited financial statements, and the annual cost allocation plan. Each year we strive to improve our reporting and make recommendations to the County Administrators Office and specific departments on how operations can be improved.

Goals and Objectives

FY 2021-2022

The major goal and objective for the Auditor-Controller's Office in fiscal year 2021-2022 is to implement a new financial system. Although implementations of this magnitude take more than a year complete, the goal is to be well on the way to completion by the end of 2021-2022. Successful implementation is expected to provide the county a 30-35 year leap in technology and will provide a number of tools for county leadership that will allow better decision making across the board. As mentioned earlier, upgraded technology for financial operations will provide access to information that will allow all departments to make more informed decisions on how to implement the Board's Strategic Priorities.

In conjunction with this effort, the Auditor-Controller's Office will be in a better position to finalize policies and procedures, and to begin to coordinate consistency among departments. We believe this will provide opportunities to form and strengthen partnerships with departments, reduce the number of operational siloes, and allow the county to operate with more unity from a financial perspective.

Pending Issues/Policy Considerations

FY 2021-2022

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.