

# Auditor-Controller

## RECOMMENDED BUDGET • FY 2022-23

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### MISSION

The Auditor-Controller serves as the County's chief accounting and disbursing officer. Responsibilities of the Auditor-Controller include: pre-audits and payment of claims made by 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; 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.

### DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	415,697	394,050	392,200	(1,850)
Other Fin Sources	35,040	39,176	39,788	612
<b>Total Revenue</b>	<b>450,737</b>	<b>433,226</b>	<b>431,988</b>	<b>(1,238)</b>
Salaries & Benefits	3,947,285	4,449,379	4,923,923	474,544
Services & Supplies	54,220	82,872	90,989	8,117
Intrafund Transfers	10,260	11,367	11,284	(83)
Intrafund Abatement	(74,712)	(88,150)	(89,550)	(1,400)
<b>Total Appropriations</b>	<b>3,937,053</b>	<b>4,455,468</b>	<b>4,936,646</b>	<b>481,178</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>3,486,317</b>	<b>4,022,242</b>	<b>4,504,658</b>	<b>482,416</b>

### MAJOR BUDGET CHANGES

#### Revenues

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##### *Service Charges*

(\$1,850)      Decrease in Audit and Accounting Fees (\$3,000) offset by a small increase in Assessment and Tax Collection Fees (\$1,050).

##### *Other Financing Sources*

\$612            Increase in Operating Transfers In for time share handling costs.

#### Appropriations

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##### *Salaries and Benefits*

\$474,544      Increase in Permanent Employee costs (\$311,201) due to the addition of 1 FTE Senior Administrative Analyst and 1 FTE Fiscal Technician, and additional Retirement, Deferred Compensation, Workers' Compensation, and Flexible Benefits costs (\$145,595).

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### *Services and Supplies*

\$8,117            Increase in General Liability Insurance Premiums (\$9,141) offset by small decreases in other Services and Supplies line items.

## PROGRAM SUMMARIES

### *Administration*

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.

### *Property Tax*

This Division calculates over 147,000 property tax liabilities, including changes/refunds, based upon assessed value generating approximately \$425 million in taxes. The Division places more than 665,000 line items of direct charges totaling almost \$41 million on the secured tax bills by working with 60 different taxing agencies with over 240 different types of direct charges. The Division calculates and distributes property tax revenues to over 80 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), Vehicle License Fee (VLF) Swap, etc.

### *Financial Reporting*

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 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 workers' 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 is 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 35 independent special districts as well as all of the Board governed districts.

### *Payroll*

Payroll accounting prepares biweekly payroll instruments and "wage/tax reports" for the County and 20 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); and administers deferred compensation program for over 1,000 county employees.

### *Accounting*

This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for product purchases; maintains ledger accounts and

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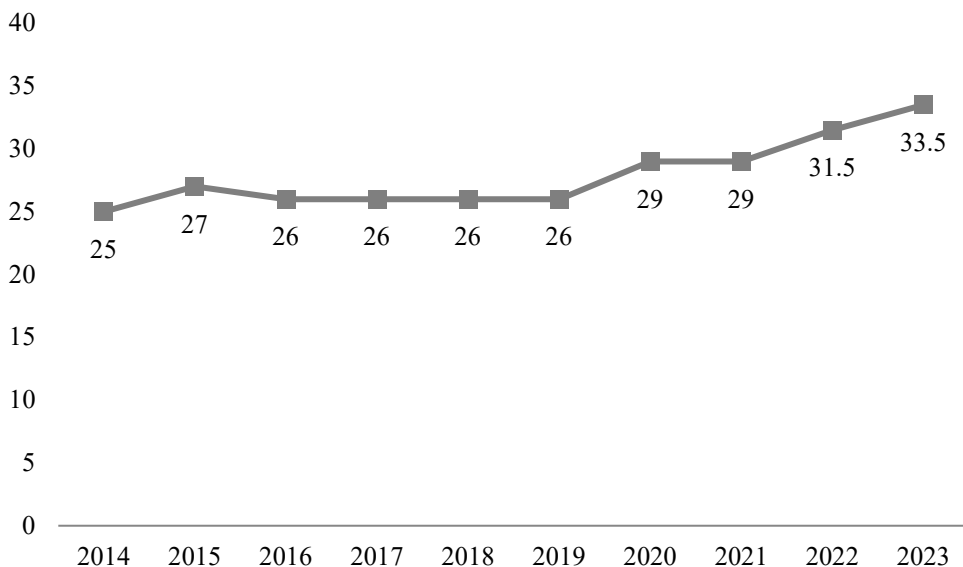
## RECOMMENDED BUDGET • FY 2022-23

processes transactions for 40 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 (384 cards), continuous modification of commodity types and dollar thresholds for cardholders, review of over 15,687 purchase card transactions that amount to over \$9.78 million in charges, reconciliation and distribution of biweekly 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. This Division administers eleven bond issues for 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 California State Board of Equalization (BOE) to determine the amounts generated from new businesses that must be transferred to the restricted fund for this project. This Division has assumed the added responsibility from Information Technologies for the daily printing of accounts payable vendor checks which total approximately 28,000 on an annual basis. In addition the accounting staff printed in excess of 10,000 Social Service C-IV checks and Social Service general assistant checks this past year. The Division's Enterprise Resource Planning Analyst supports and trains departmental staff, audits security, and performs all testing and troubleshooting in FENIX. Beginning in FY 21-2022, this Division has also assumed all the accounting functions for the Recorder-Clerk's Office.

### STAFFING TREND

The Recommended Budget for the Auditor-Controller's Office is 33.5 FTEs. This represents an increase in 2.0 FTEs from the prior year, including 1.0 FTE Senior Administrative Analyst and 1 FTE Fiscal Technician to address increased workload.

In FY 2021-22 an additional 1 FTE Chief Assistant Auditor-Controller was added for a total of 2.0 FTEs Chief Assistant Auditor-Controller. The additional FTE was added in preparation of the primary Chief Assistant Auditor-Controller's retirement in December, 2022. The additional allocation will be deleted upon official retirement of the primary Chief Assistant Auditor-Controller.



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### RECOMMENDED BUDGET

This Budget is recommended at \$4,936,646, which is an increase of \$481,178 (11%) when compared to the FY 2021-22 Adopted Budget.

The Recommended Budget includes (\$311,201) due to the addition of 1.0 FTE Senior Administrative Analyst and 1 FTE Fiscal Technician, and additional Retirement, Deferred Compensation, Workers' Compensation, and Flexible Benefits costs (\$145,595).

The General Fund provides 91% of the funding for this Department, and is increased by \$482,416 (12%) when compared to the FY 2021-22 Adopted Budget. The increase in General Fund support is attributed to increases in Salaries and Benefits due to the addition of two FTEs and increases in Retirement, Deferred Compensation, Workers' Compensation, and Flexible Benefits costs.

### Sources & Uses of Funds

The Auditor-Controller is primarily funded with General Fund discretionary revenues, with partial cost recovery in subsequent years through the A-87 Cost Allocation Plan (reflected in the General Fund – General Revenues and Other Operations budget).

The Department receives revenue for accounting services provided to departments, special districts, and Mello-Roos districts (\$111,750). Revenues to the Department for property tax administration cost recovery are estimated at \$280,000. The Department also receives a share of the fees charged for the separate assessment of timeshares (\$31,788).

Expenditures are related to staffing and costs associated with operating the office.