

OFFICE OF THE AUDITOR-CONTROLLER

I. DEPARTMENT MANDATE/MISSION

It is the Auditor-Controller's responsibility to serve as the chief accounting officer for the county and to ensure that the functions established for the Auditor-Controller in the California Constitution, various California codes, and by the Board of Supervisors are effectively performed. The Auditor-Controller performs duties under the legal authority primarily set forth in the Government Code and the Revenue and Taxation Code.

The Office of the Auditor Controller is responsible to ensure that the county's accounting ledgers are maintained and that the accounting policies, procedures, and processes are consistently followed. The Office'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.

There are five major areas of financial operations within the Office.

II. MAJOR PROGRAM DESCRIPTIONS

Property Tax/Special Accounting

Description: To build the countywide tax roll and allocate and account for property tax apportionments and assessments for all jurisdictions in the county. To assist in the issuance and administration of the Tax and Revenue Anticipation Notes and other bond programs.

To assist in preparing the budget documents for the county and special districts, including monitoring expenditures for budget compliance. To prepare the countywide Cost Allocation Plan. To prepare the State Controller and other governmental fiscal reports.

Budget: \$1,916,524

FTE: 11.5

Disbursements

Description: To process payroll for all county departments, some fire districts, some special districts, and some non-county regional agencies. To process demands, purchase orders, and contracts.

Budget: \$2,917,006

FTE: 23.0

General Accounting

Description: To manage the countywide Financial System and process various types of fiscal information for county departments, special districts, and other non-county agencies. To maintain the general ledger. To enforce accounting policies, procedures, and processes. To ensure financial reporting in accordance with county policies and state and federal guidelines. To reconcile fixed asset activity to county inventory.

Budget: \$1,193,552

FTE: 7.0

Internal Audit

Description: To develop and execute audit programs for the examination, verification, and analysis of financial records, procedures, and internal controls of the county departments. To produce the Comprehensive Annual Financial Report.

Budget: \$813,887

FTE: 6.0

Administration / Systems

Description: To provide general management of the financial information and accounts of all departments, districts, and other agencies governed by the Board of Supervisors. To provide employee development, personnel, payroll, and fiscal administration. To provide systems development and support. To provide secretarial support.

Budget: \$2,385,486

FTE: 8.5

III. ACCOMPLISHMENTS

- Awarded the Government Finance Officers' Association Certificate of Achievement for Excellence in Financial Reporting.
- Awarded the Financial Transactions Reporting by the State of California Office of the Controller.

IV CHALLENGES

- Ensuring management's financial objectives are met, and as appropriate that accounting and compliance requirements are being followed within a decentralized operational structure.
- Maintaining departmental operations with high staff turnover and unanticipated leaves of absences.
- Ensuring the Property Tax division's duties and statutory requirements are met utilizing an antiquated Property Tax System.

V PERFORMANCE INDICATORS

- Conducted over 27 Financial Audits and Special Projects
- Produced the County's Comprehensive Annual Financial Report (requires 30% of staff hours)
- Calculated and allocated \$2,196,000,000 in 1% Property Tax, Bonds, Special Taxes, Assessments, and Fees
- Apportioned money to local Taxing Jurisdictions:
 - 1 County
 - 19 Cities
 - 18 School Districts (K-12)
 - 101 Special Districts
 - 17 Redevelopment Successor agencies with approximately 74 project areas
- Gross Annual Payroll \$659,280, 000
- Annual Checks and Advices 138, 000

- Annual Advances \$140,554,000
- Annual Advance Checks and Advices 78, 000
- Annual W2's 11, 000

- Manage Countywide Financial System
- Maintain General Ledger

- Annual demands, purchase orders, and contract payments \$1,468,732,748
- Annual checks processed 116,785

Ensure Financial Reporting is in accordance with all legal, accounting, and GASB guidelines/requirements (responsibility of each division within the Office of the Auditor-Controller)