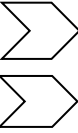


AUDITOR - CONTROLLER
Marcia Salter, Auditor-Controller



Auditor-Controller (10202) \$ 1,616,519

Total \$ 1,616,519





Auditor-Controller Summary

	<u>13/14</u> <u>Actual</u>	<u>14/15</u> <u>Adopted</u>	<u>14/15</u> <u>Estimated</u>	<u>15/16</u> <u>Proposed</u>	<u>15/16</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	35,722	33,050	28,667	33,538	33,538	1.5%
Miscellaneous Revenues	15,159	7,350	10,129	5,000	5,000	-32.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,379,912	1,503,964	1,391,106	1,577,981	1,577,981	4.9%
Total Revenues	1,430,793	1,544,364	1,429,902	1,616,519	1,616,519	5%
Expenses						
Salaries & Benefits	1,329,121	1,424,426	1,312,692	1,499,189	1,499,189	5.2%
Services & Supplies	52,933	70,116	65,940	66,394	66,394	-5.3%
Other Charges	49,879	50,822	52,270	51,936	51,936	2.2%
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(1,140)	(1,000)	(1,000)	(1,000)	(1,000)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,430,793	1,544,364	1,429,902	1,616,519	1,616,519	5%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	12.00	12.00	12.00	12.00	12.00	

		June 30, 2015 Projected Fund Balance	FY 15/16 Revenue	FY 15/16 Expense	FY 15/16 Net Change	June 30, 2016 Projected Fund Balance
GENERAL FUND	Fund # 0101	*	1,616,519	1,616,519	-	*
		1,616,519		1,616,519	-	

* See General Fund Balance and Reserves in Section 1 for the FY 2015-16 General Fund analysis.



Auditor-Controller

Mission Statement:

The mission of the Auditor-Controller's Office is to provide independent accounting, reporting and auditing services to County departments, Special Districts and Schools in accordance with Federal, State and local law in an efficient and cost-effective manner, thus maximizing their value to the citizens of Nevada County.

Service Description:

All the services performed by the Auditor-Controller's Office are mandated by Federal, State, or local law. They include, but are not limited to: prescribing accounting policy and procedures, accounting and reporting, budget oversight, audit, property tax administration and regular maintenance of the county general ledger, payroll, property tax and capital asset systems.

This office establishes the county property tax rates, prepares the county property tax bills, apportions property taxes collected and property tax refunds, audits claims and generates payments to vendors for goods and services, processes 26 bi-weekly payrolls, processes transactions to and maintains 493 funds and 10,000 general ledger accounts and prepares annual financial reports. The office also prepares the annual Countywide Cost Allocation Plan as required by the Code of Federal Regulations - 2 CFR 225.

The office operates with a staff of eleven under the direction of the Auditor-Controller. The Auditor-Controller serves on the Risk Management Committee, Nevada County Budget Subcommittee, Nevada County Finance Authority, the Information Services Steering Board and the associated technology-focused Community of Interest committees. The Auditor-Controller and staff actively participate in the State Association of County Auditors (SACA) with the Accounting Standards and Procedures Committee, the Legislative Committee and various manager subcommittees in their respective areas. The Auditor-Controller is currently serving as the President of SACA.

Major Accomplishments in 2014-15:

- Received for the seventh consecutive year the GFOA Award for Excellence in Financial Reporting for the Fiscal Year 2012-13 Comprehensive Annual Financial Report (CAFR).
- Received the California State Controller's Award for Achieving Excellence in Financial Reporting for the thirteenth consecutive year.
- Completed the County's CAFR for fiscal year 2013-14 and submitted to the GFOA for consideration for the Award for Excellence in Financial Reporting by December 31. CAFR published on the website by February 10th.
- Completed the Countywide Cost Allocation Plan and submitted to the State Controller's Office prior to the December 31st deadline as required by the Office of Management and Budget to apply costs to Federal awards.
- Audited \$1,039 million in 79,600 journal transactions for compliance with applicable regulations, accounting requirements, budget authority and funding constraints.
- Within 10 days of receipt, audited and processed 61,920 accounts payable transactions totaling \$130 million. Ensured sales tax charges were accurate and vendor 1099 information correct. Increased credit card transactions by 13% which reduced payment processing costs.
- Administered \$75.9 million annual payroll for an average of 818 permanent and temporary employees ensuring compliance with State and Federal payroll and tax regulations, County MOU agreements, and CalPERS requirements. Processed 100% of the 2,480 Employee Personnel Actions received timely prior to payroll processing.
- Calculated and levied current secured, unsecured and public utility charges totaling \$196,589,335 including 12 voter approved debt bonds and 141 special assessments for 64,305 tax bills for fiscal year 2014/15. Issued 2,440 secured, unsecured and supplemental refunds totaling \$1,579,034 and 3,781 supplemental bills totaling \$2,406,118 in fiscal year 2013/14. Processed 1,600 secured and unsecured roll corrections. Allocated \$200 million in tax revenues to local agencies.
- Planned for successful implementation of financial system upgrade.



Auditor-Controller

- Provided training opportunities to County fiscal staff through the Auditor’s Forums and hands-on trainings.

Objectives & Performance Measures for 2015-16:

Objective:

Maintain high quality customer service for both internal and external customers by enhancing process efficiencies, accuracy and timeliness of financial transactions.

Performance Measures:

- Audit and process department authorized vendor claims within 10 working days of receipt in Auditor-Controller’s office 100% of the time.
- Complete a process review for department journal batches for potential efficiency improvements utilizing enhancements in the upgraded accounting system.
- Process 100% of Employee Personnel Actions received timely prior to payroll processing.
- Explore alternatives to warrant printing and distribution for potential efficiency improvements using e-Payables or other payment processes.
- Regularly review and update accounting policies and procedures to incorporate new technologies and accounting requirements.
- To implement a centralized electronic storage for county department credit card transaction information to improve access for tracking, and auditing.

Objective:

Verify the effectiveness of internal control structure and provide recommendations to department managers to improve financial accountability, fiscal control, safeguard County assets and mitigate potential risks.

Performance Measures:

- Complete cash and revenue audits of the selected county departments including review of internal controls, procedures and cash handling practices.
- Complete 100% of the 120 department credit card transaction audits within planned timeframes.
- Audit County contracts representing over 50% of the \$30 million total expenditure contract dollars.

- Continue to review contract processes and requirements to improve consistency in contract procedures and efficiencies.

Objective:

Continually maintain and improve the financial management systems used by County departments in accordance with sound principles of internal controls assuring the integrity of data used by the public and County management to promote efficiencies and reduce redundancies.

Performance Measures:

- Continue implementation of new property tax system to replace outdated legacy system and increase efficiencies within and across the offices of Auditor, Tax Collector and Assessor.
- Participate in the monthly Internal Services and Contract Management Communities of Interest (COI) group meetings to bring forward department’s needs.
- Participate in the selection and implementation of a countywide contract and grant tracking management system.
- Continue training of County departments by Auditor-Controller staff on financial processes by instructing 120 users through three Auditor Forums and 24 users through bi-annual hands-on trainings.

Objective:

Provide timely, accurate and accessible financial information of the County organization.

Performance Measures:

- Obtain an unqualified opinion and the GFOA award for excellence on the County’s Comprehensive Annual Financial Report.
- Publish the audited comprehensive annual financial statements on the County Auditor-Controller’s web page by January 28th.
- Obtain the California State Controller’s Award for Achieving Excellence in Financial Reporting.
- Compile and submit the Countywide Cost Allocation Plan to the State Controller’s Office by December 31st.

Incorporate all applicable new GASB statement requirements by the implementation dates.

Service Budget Unit Code	- 10202
Office/Department	- Auditor-Controller
Major Service Area	- Auditor-Controller





Auditor/Controller (10202)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
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Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(1,140)	(1,000)	(1,000)	(1,000)	(1,000)	NA
Contingency	-	-	-	-	-	NA
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Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	12.00	12.00	12.00	12.00	12.00	
2015/16 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
GENERAL FUND	Fund # 0101	1,616,519	1,616,519		-	
		1,616,519	1,616,519		-	

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



