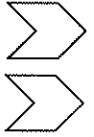


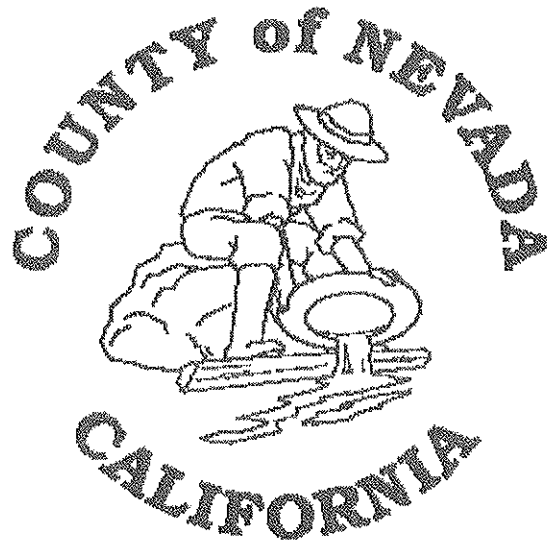
**AUDITOR - CONTROLLER**  
Marcia Salter, Auditor-Controller



Auditor-Controller (10202) \$ 1,416,214

**Total** \$ 1,416,214





## Auditor-Controller Summary

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,772	-	241	-	-	NA
Charges for Services	28,197	19,350	53,496	42,450	42,450	119.4%
Miscellaneous Revenues	533	1,000	796	-	-	-100.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,356,035	1,401,208	1,445,940	1,373,764	1,373,764	-2.0%
<b>Total Revenues</b>	<b>1,387,537</b>	<b>1,421,558</b>	<b>1,500,473</b>	<b>1,416,214</b>	<b>1,416,214</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	1,273,703	1,290,642	1,335,260	1,313,745	1,313,745	1.8%
Services & Supplies	116,106	131,916	166,213	103,469	103,469	-21.6%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(2,272)	(1,000)	(1,000)	(1,000)	(1,000)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,387,537</b>	<b>1,421,558</b>	<b>1,500,473</b>	<b>1,416,214</b>	<b>1,416,214</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	

		June 30, 2013 Projected Fund Balance	FY 13/14 Revenue	FY 13/14 Expense	FY 13/14 Net Change	June 30, 2014 Projected Fund Balance
General Fund	Fund #0101	*	1,416,214	1,416,214	-	*
			<b>1,416,214</b>	<b>1,416,214</b>	<b>-</b>	

\* See General Fund Balance and Reserves in Section 1 for the FY 2013-14 General Fund analysis.



# Auditor-Controller

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## 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 people 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 over 500 funds and 10,000 accounts and prepares annual financial reports. The office 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 with the Accounting Standards and Procedures Committee, the Legislative Committee and various manager subcommittees in their respective areas.

## Major Accomplishments in 2012-13:

- Received, for the fifth year in a row, the GFOA Award for Excellence in Financial Reporting for

the 2010-11 Comprehensive Annual Financial Report (CAFR).

- Received the California State Controller's Award for Achieving Excellence in Financial Reporting for the eleventh consecutive year.
- Completed the County's CAFR for fiscal year 2011-12 and submitted to the GFOA for consideration for the Award for Excellence in Financial Reporting by December 31. CAFR published on the website by January 22.
- Audited and processed 4,200 journals of varying complexity equating to 84,000 transactions.
- Audited and processed 8,600 accounts payable batches equating to 65,000 transactions and 34,000 warrants/e-warrants within 10 business days of receipt. Increased electronic payments to vendors to 31%.
- Audited and processed 26 bi-weekly payrolls for an average of 850 permanent and temporary employees. Processed 100% of the 2,320 Employee Personnel Actions received timely prior to payroll processing.
- Calculated and levied current secured, unsecured and public utility charges totaling \$185,529,815 including 12 voter approved debt bonds and 135 special assessments for 63,381 tax bills for fiscal year 2012/13. Issued 2,851 secured, unsecured and supplemental refunds totaling \$3,483,019 and 2,096 supplemental bills totaling \$1,441,569 in fiscal year 2011/12. Processed 1,998 secured and unsecured roll corrections.
- Provided 6 training opportunities to County fiscal staff through the Auditor's Forums and hands-on trainings for journal, revenue, and payment request procedures and reports.
- Completed the property tax system vendor selection along with the Assessor, Tax Collector, and Information Systems offices and began implementation.
- Participated in quarterly meetings with HHSA and CDA agency fiscal staff to improve communication and process efficiencies between departments.
- Implemented Phase I of the electronic submittal of Accounts Payable (AP) payment requests from County departments fully utilizing the capabilities of SharePoint and the leased multi-



# Auditor-Controller

function devices (MFDs), as well as improving timing of access to supporting documents online.

## Objectives & Performance Measures for 2013-14:

### 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.
- Audit department journal batches submitted by the deadline within the month received 95% of the time.
- Process 100% of Employee Personnel Actions received timely prior to payroll processing.
- Complete a process review for warrant printing and distribution for potential e-payables efficiency improvements.

### 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 management audits of 100% of the high volume departments and other departments as scheduled.
- Complete 100% of the 120 credit card transaction audits within planned timeframe.
- Audit 8% of contracts representing 50% of total contract dollars.
- Continue to review contract processes and requirements to improve consistency in contract procedures and efficiencies in contract renewal process.
- Regularly review and update accounting policies and procedures to incorporate new technologies and accounting requirements.

### Objective:

Continually maintain and improve the financial management system used by County departments in accordance with sound principles of internal controls

assuring the integrity of data used by the public and County management and to promote efficiencies and reduce redundancies.

### Performance Measures:

- Complete 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.
- Implement the Health Benefits module in the Finance Plus accounting system in collaboration with Human Resources to create efficiencies with the open enrollment process.
- Establish a plan for the upgrade of the Finance Plus accounting system to the most current release by June 30, 2014.
- Participate in the 11 monthly Internal Services COI group meetings and the Contract Management BST to bring forward department needs and recommendations for a countywide contract tracking and management system.
- Continue training of County departments by Auditor-Controller staff on financial processes by instructing 120 users through quarterly forums and 24 users through bi-annual hands-on trainings.

### Objective:

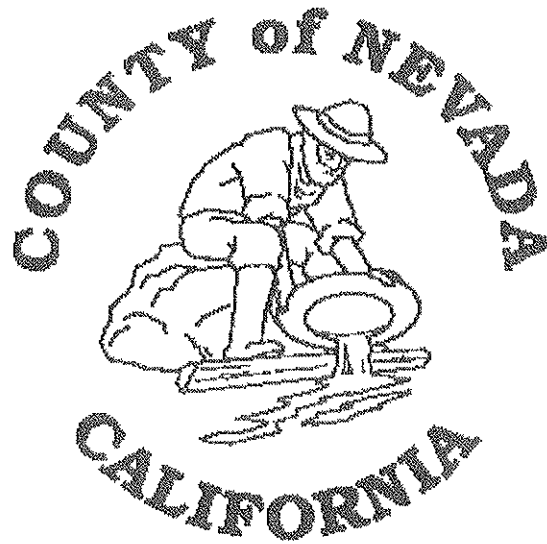
Provide timely, accurate and accessible financial information of the County organization.

### 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.
- Provide interim financial information to the public by publishing financial status reports on the Auditor website quarterly.
- 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)

	11/12 <u>Actual</u>	12/13 <u>Adopted</u>	12/13 <u>Estimated</u>	13/14 <u>Proposed</u>	13/14 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
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<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	
<b>2013/14 Fund Analysis:</b>						
					Fund Balance	
General Fund	Fund #0101	Revenues	Expenses		Added (Used)	
		1,416,214	1,416,214		-	
		<b>1,416,214</b>	<b>1,416,214</b>		<b>-</b>	

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



