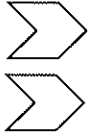


AUDITOR - CONTROLLER

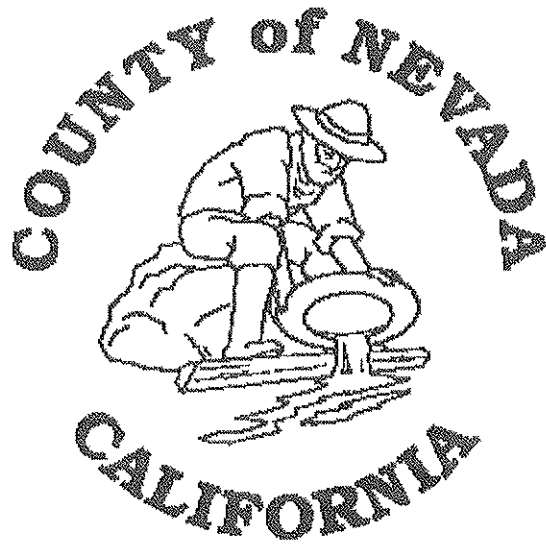
Marcia Salter, Auditor-Controller



Auditor-Controller (10202) \$ 1,421,558

Total \$ 1,421,558





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 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.

The office operates with a staff of twelve under the direction of the Auditor-Controller. Staff 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. Staff actively participates 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 2011-12:

- Received, for the fourth year in a row, the GFOA Award for Excellence in Financial Reporting for the 2009-10 CAFR.
- Received the California State Controller's Award for Achieving Excellence in Financial Reporting for the tenth consecutive year.
- Completed the County's Comprehensive Annual Financial Report (CAFR) for fiscal year 2010-11 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 14.
- Audited and processed 4,200 journals of varying complexity equating to 109,000 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 28%.
- Audited and processed 26 bi-weekly payrolls for an average of 910 permanent and temporary employees. Processed 100% of Employee Personnel Actions received timely prior to payroll processing.
- Eliminated printing of bi-weekly direct deposit pay vouchers by providing electronic version via the secure Employee Access Center.
- Calculated and levied current secured, unsecured and public utility charges totaling \$186,918,595 including 13 voter approved debt bonds and 133 special assessments for 63,376 tax bills for fiscal year 2011/12. Issued 2,490 secured, unsecured and supplemental refunds totaling \$1,699,614 and 2,575 supplemental bills totaling \$2,110,135 in fiscal year 2010/11. Processed 1,867 secured and unsecured roll corrections.
- Provided 6 training opportunities to County fiscal staff through the Auditor's Forums and hands-on trainings.
- Completed the property tax system needs assessment and request for proposals in cooperation with Information Systems, the Assessor and the Tax Collector offices with vendor selection anticipated by June 30.
- Participated in quarterly meetings with agency fiscal staff to improve communication and improve process efficiencies between departments.
- Implemented GASB 54 fund balance restructures effective for FY2010-11 financial reporting.



Auditor-Controller

- Established architecture and procedures for tracking revenues and expenditures for the new 2011 State realigned programs.
- Implemented the new reporting requirements of the MyCalPERS system providing CalPERS employees' current retirement, 457 and retiree annuitant information.
- Established the "Unclaimed Money" listing on the County public website providing information on warrants issued but not cashed in response to common public records act requests.

Purchasing Agent, County Counsel and Departments.

Objectives & Performance Measures for 2012-13:

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.
- Convert accounts payable batch submission process to electronic format.
- Complete a process review for warrant printing and distribution for potential efficiency.

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:

- Begin 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 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. Establish plan for the upgrade of the Finance Plus accounting system to the most current release by June 30, 2013.
- Continue training of County departments by Auditor-Controller staff on financial processes by instructing 160 users through quarterly forums and 24 users through bi-annual hands-on trainings.

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 33% of the 65 department cash handling audits as scheduled.
- Complete 100% of the 120 credit card transaction audits within planned timeframe.
- Complete 33% of scheduled contract audits.
- Continue the review contract process/requirements to improve consistency in contract procedures and efficiencies in contract renewal process in conjunction with the

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 February 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)

	10/11 <u>Actual</u>	11/12 <u>Adopted</u>	11/12 <u>Estimated</u>	12/13 <u>Proposed</u>	12/13 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,800	-	1,453	-	-	NA
Charges for Services	29,624	16,800	23,666	19,350	19,350	15.2%
Miscellaneous Revenues	23,375	1,500	1,895	1,000	1,000	-33.3%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,404,187	1,428,502	1,428,367	1,401,208	1,401,208	-1.9%
Total Revenues	1,459,986	1,446,802	1,455,381	1,421,558	1,421,558	-2%
Expenses						
Salaries & Benefits	1,359,393	1,311,433	1,313,546	1,290,642	1,290,642	-1.6%
Services & Supplies	103,314	137,869	143,335	131,916	131,916	-4.3%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(2,721)	(2,500)	(1,500)	(1,000)	(1,000)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,459,986	1,446,802	1,455,381	1,421,558	1,421,558	-2%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	14.00	12.00	12.00	12.00	12.00	
2012/13 Fund Analysis:						
					Fund Balance Added (Used)	
General Fund	Fund # 0101	Revenues 1,421,558	Expenses 1,421,558		-	
		1,421,558	1,421,558		-	

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



