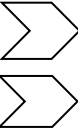


**AUDITOR - CONTROLLER**  
Marcia Salter, Auditor-Controller



Auditor-Controller (10202) \$ 1,906,910

**Total** \$ 1,906,910





## Auditor-Controller Summary

	<u>15/16</u> <u>Actual</u>	<u>16/17</u> <u>Adopted</u>	<u>16/17</u> <u>Estimated</u>	<u>17/18</u> <u>Proposed</u>	<u>17/18</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>																		
<b>Revenues</b>																								
Taxes	-	-	-	-	-	NA																		
Licenses, Permits & Franchises	-	-	-	-	-	NA																		
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Federal/State Intergovernmental	-	-	-	-	-	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>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>																			
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="text-align: center;">June 30, 2017 Projected Fund Balance</th> <th style="text-align: center;">FY 17/18 Revenue</th> <th style="text-align: center;">FY 17/18 Expense</th> <th style="text-align: center;">FY 17/18 Net Change</th> <th style="text-align: center;">June 30, 2018 Projected Fund Balance</th> </tr> </thead> <tbody> <tr> <td>GENERAL FUND</td> <td style="text-align: center;">Fund # 0101</td> <td style="text-align: center;">*</td> <td style="text-align: right;">1,906,910</td> <td style="text-align: right;">1,906,910</td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="2"></td> <td colspan="2" style="text-align: center;"><b>1,906,910</b></td> <td style="text-align: center;"><b>1,906,910</b></td> <td style="text-align: center;"><b>-</b></td> </tr> </tbody> </table>								June 30, 2017 Projected Fund Balance	FY 17/18 Revenue	FY 17/18 Expense	FY 17/18 Net Change	June 30, 2018 Projected Fund Balance	GENERAL FUND	Fund # 0101	*	1,906,910	1,906,910	-			<b>1,906,910</b>		<b>1,906,910</b>	<b>-</b>
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\* See General Fund Balance and Reserves in Section 1 for the FY 2017-18 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 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 financial transactions and maintains 470 funds and 9,177 general ledger accounts to prepare annual financial reports. The office also prepares the annual Countywide Cost Allocation Plan as required by the Code of Federal Regulations - 2 CFR 200.

The office operates with a staff of twelve under the direction of the Auditor-Controller. The Auditor-Controller serves on the Risk Management Committee, User Fee Committee, Reporting Business Solutions Team, 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.

## Major Accomplishments in 2016-17:

- Received the Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting for the ninth consecutive year for the 2014-15 Comprehensive Annual Financial Report (CAFR).
- Received the California State Controller's Award for Achieving Excellence in Financial Reporting for the fourteenth consecutive year.
- Completed the County's CAFR for 2015-16 and submitted to the GFOA for consideration for the Award for Excellence in Financial Reporting.
- Published the audited comprehensive annual financial statements on the County Auditor-Controller's web page by January 28<sup>th</sup>.
- Completed the Countywide Cost Allocation Plan and submitted to the State Controller's Office prior to the December 31<sup>st</sup> deadline.
- Promoting green principles, ceased printing over 21,000 direct deposit vouchers per year by providing employees access to their pay information through the secure online Employee Access Center.
- Capitalized on existing SharePoint and MFD technology by implementing an Electronic Journal Submittal system for County departments, thereby improving access and eliminating paper movement and storage.
- Initiated a customer service survey to obtain feedback and look for opportunities to improve services.
- Provided training opportunities to County fiscal staff through the Forums and hands-on trainings.
- Audited \$1.9 million in 82,124 journal transactions for compliance with applicable regulations, accounting requirements, budget authority and funding requirements.
- Within 10 days of receipt, audited and processed 62,946 accounts payable transactions totaling \$231 million.
- Audited \$1.3M in credit card expenditures for appropriateness and compliance to County policies.
- Administered \$85.9 million annual payroll for an average of 835 permanent and temporary employees ensuring compliance with State and



Federal payroll and tax regulations, County MOU agreements, and CalPERS requirements.

- Processed 100% of the 2,331 Employee Personnel Actions received timely prior to payroll processing.
- Calculated and levied current secured, unsecured and public utility charges totaling \$216.5M including 13 voter approved debt bonds and 142 special assessments for 64,681 tax bills for fiscal year 2016-17. Issued 1,813 secured, unsecured and supplemental refunds totaling \$1.2M and 4,950 supplemental bills totaling \$3.9M in fiscal year 2015-16. Processed 1,758 secured and unsecured roll corrections. Allocated \$207M in tax revenues to local agencies.

**Objectives & Performance Measures for 2017-18:**

**Objective:**

Maintain high quality customer service for both internal and external customers by enhancing 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.
- Process 100% of Employee Personnel Actions received timely prior to payroll processing.
- Audit and process department journals within 10 days of receipt.
- Insure all on-going payments for contracts are set up as electronic fund transfers.
- Each unit will review and update accounting policies and procedures to incorporate new technologies and accounting requirements.

**Objective:**

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

**Performance Measures:**

- Complete cash and revenue audits of 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.

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

**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 training of County departments by Auditor-Controller staff on financial processes by instructing 120 users through three Auditor Forums, 24 users through bi-annual hands-on trainings and 22+ department liaisons at an annual Credit Card Custodian Forum through bi-annual hands-on trainings.
- Capitalize on features and enhancements in the newer versions to streamline processes.
- Continue implementation of new property tax system to replace outdated legacy system and increase efficiencies within and among the offices of Auditor, Tax Collector and Assessor.
- Participate in the monthly Internal Services and Contract Management Communities of Interest (COI) meetings to bring forward department needs.
- Participate in the implementation of a countywide contract and grant tracking management system.

**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 CAFR.
- Publish the audited comprehensive annual financial statements on the County Auditor-Controller’s web page by January 28th.
- Earn 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 31<sup>st</sup>.

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





## Auditor/Controller (10202)

	<u>15/16</u> <u>Actual</u>	<u>16/17</u> <u>Adopted</u>	<u>16/17</u> <u>Estimated</u>	<u>17/18</u> <u>Proposed</u>	<u>17/18</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
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Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
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<b>2017/18 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses	Added (Used)		
GENERAL FUND	Fund # 0101	1,906,910	1,906,910	-		
		<b>1,906,910</b>	<b>1,906,910</b>	<b>-</b>		

### Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



