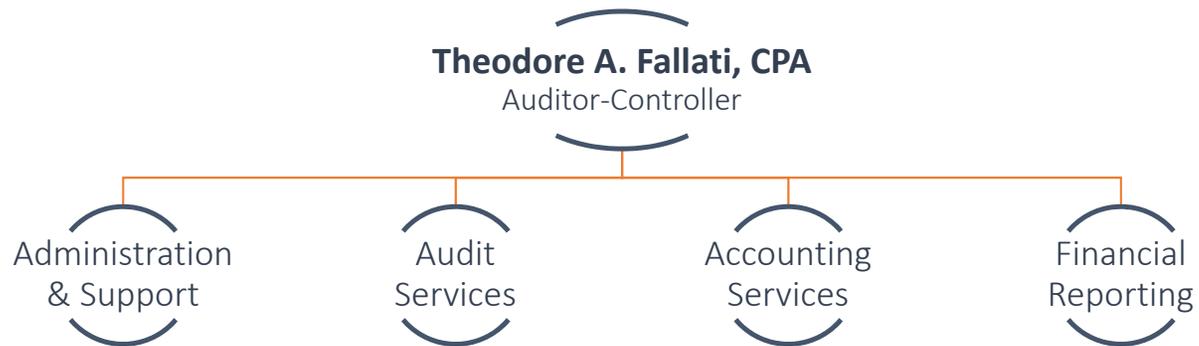




FY 2018-19

BUDGET WORKSHOP

Auditor-Controller



KEY CHALLENGES / EMERGING ISSUES

- Intergenerational Staffing Changes
- Technology Changes – Enabling Innovation
- Building Up Internal Audit
- Transition of Executive Leadership

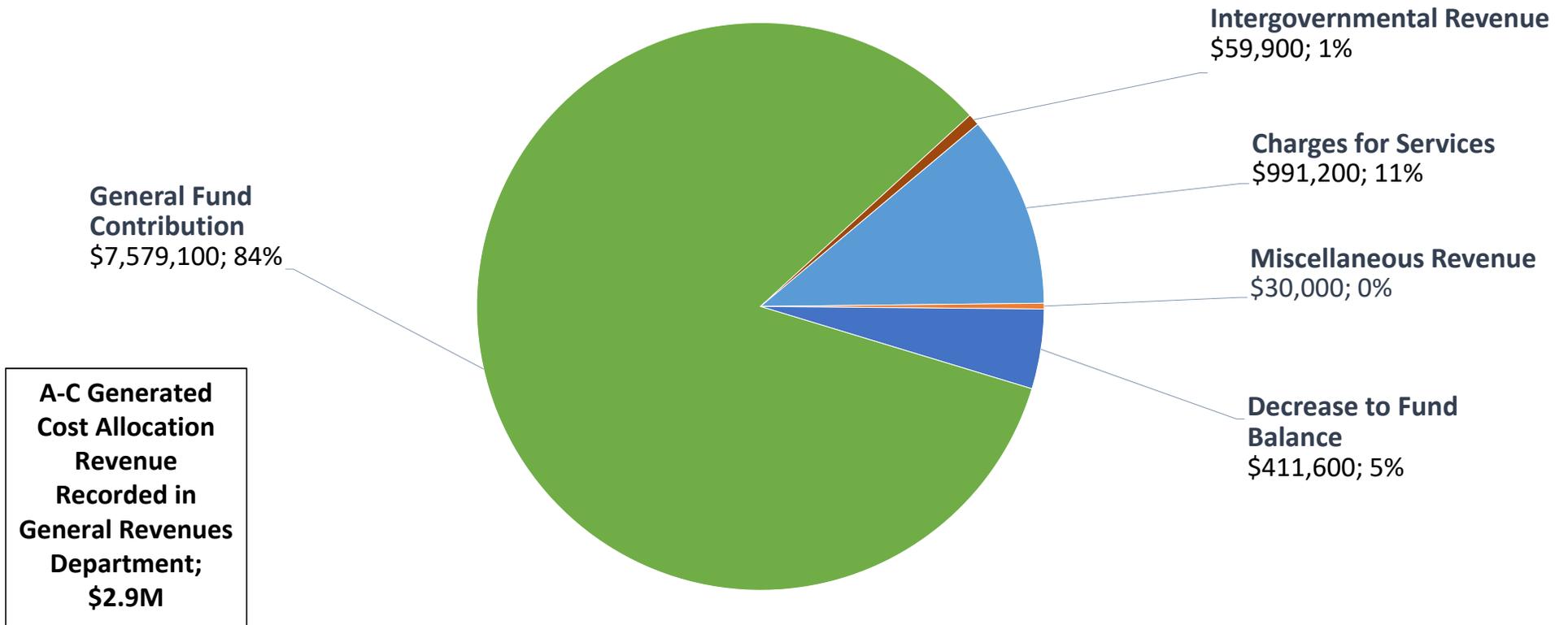


SUMMARY

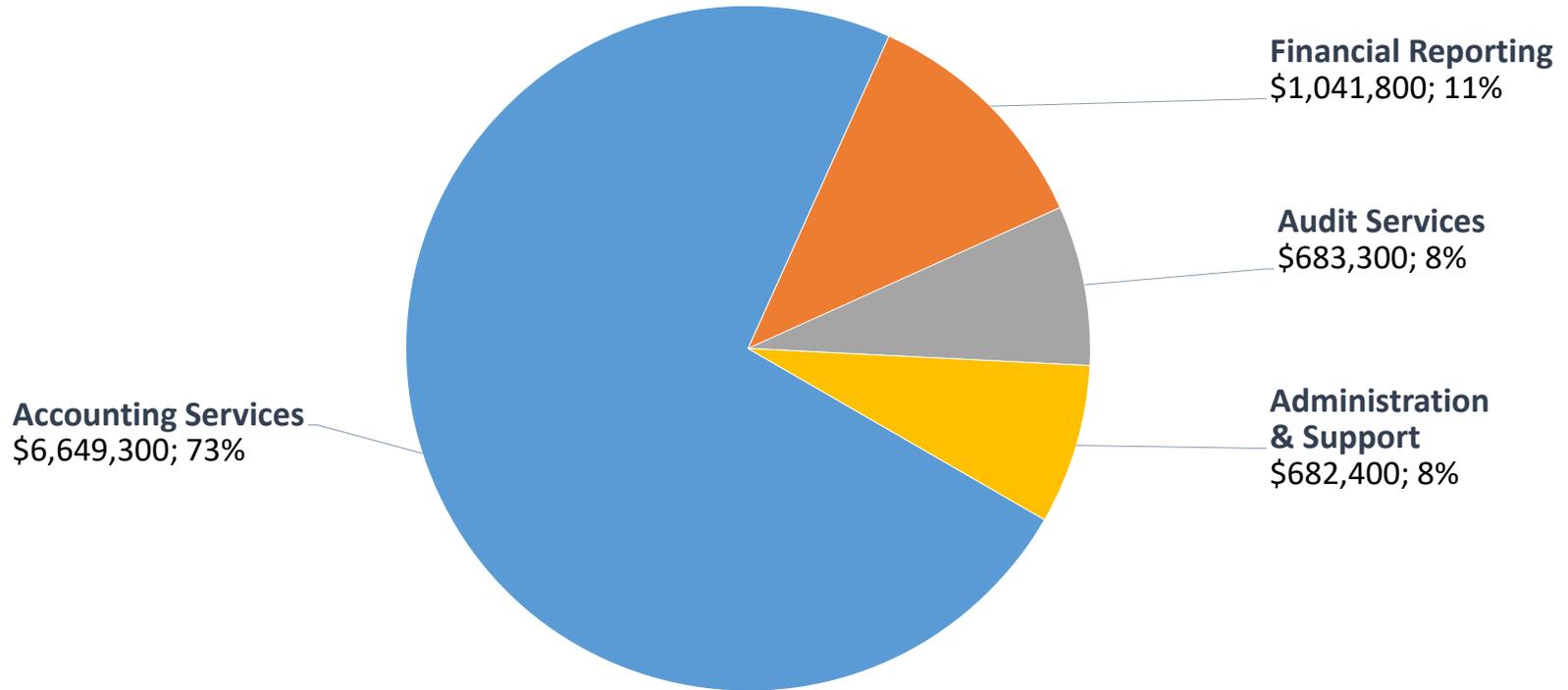
Operating	\$ 9,056,800
Capital	\$ 15,000
General Fund	\$ 7,579,100
FTEs	48.6
Service Level Reductions	\$ 0
Restoration Requests	\$ 0
Expansion Requests	\$ 0



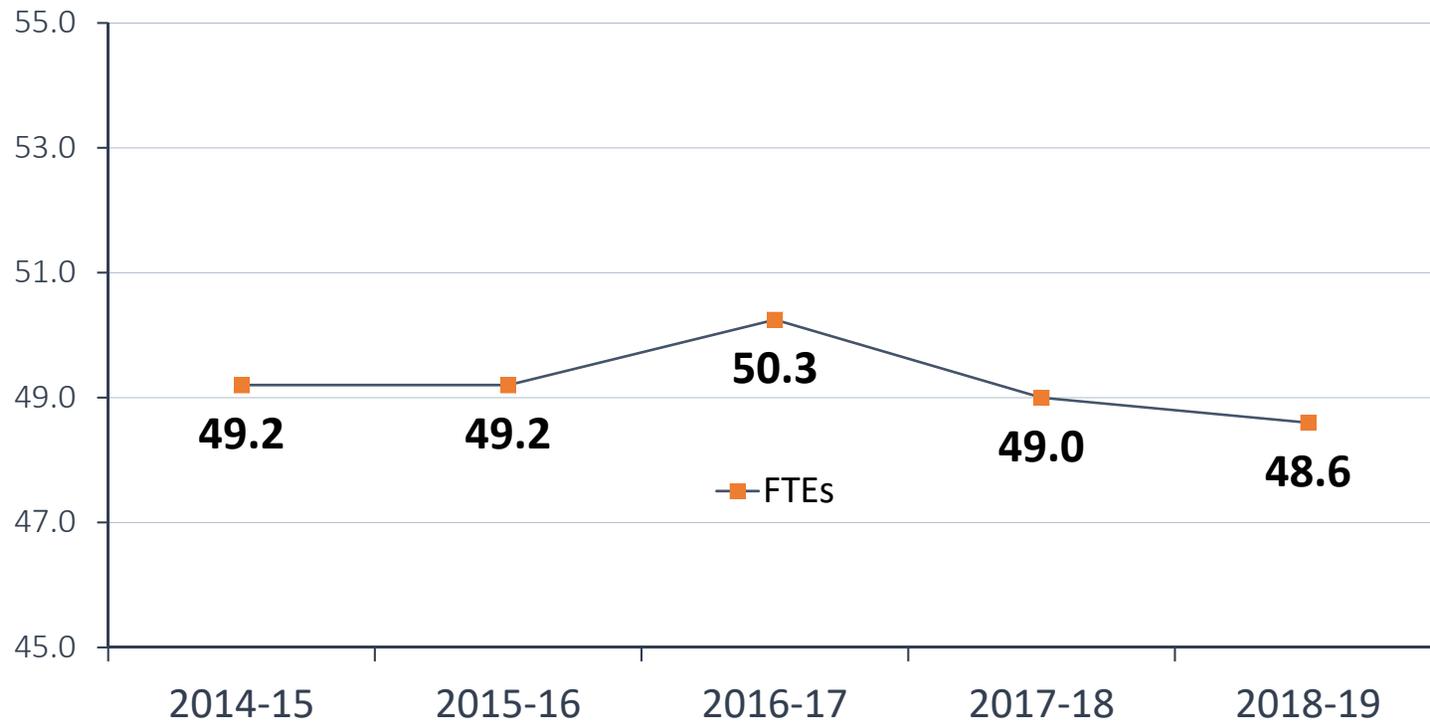
FY 2018-19 SOURCE OF FUNDS



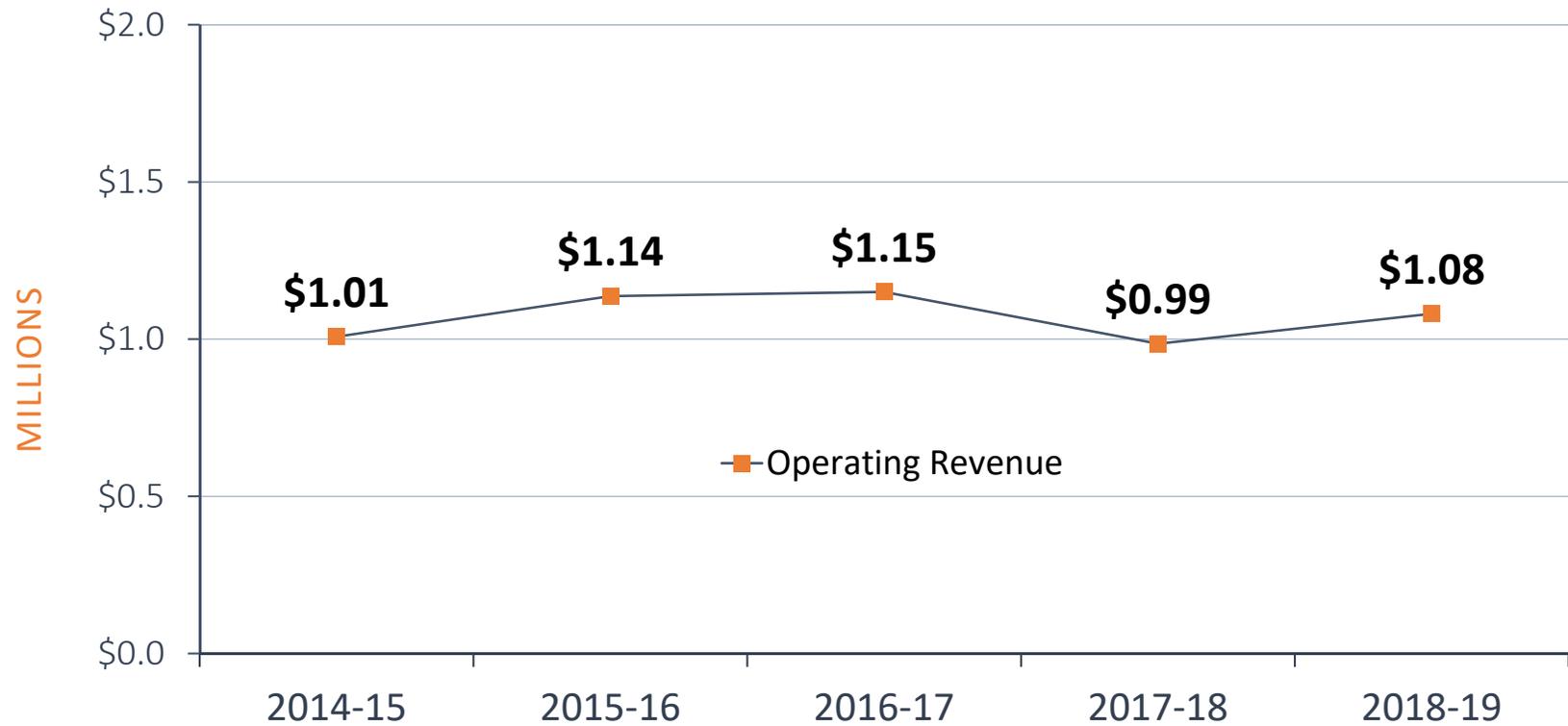
FY 2018-19 USE OF OPERATING FUNDS



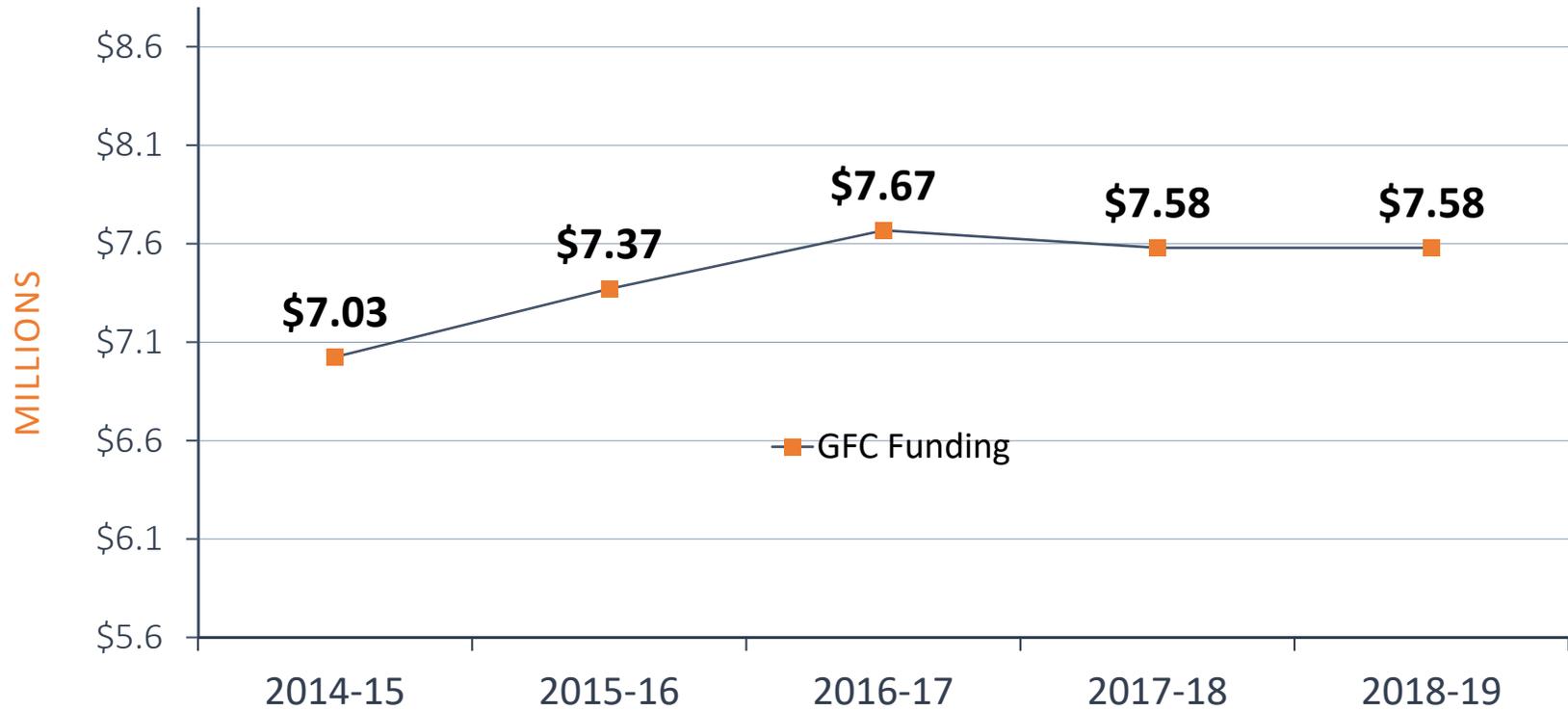
STAFFING SUMMARY



OPERATING REVENUE | 5-YEAR SUMMARY



GFC | 5-YEAR SUMMARY



FY 2017-18 ANTICIPATED ACCOMPLISHMENTS

- Re-staffed entire Internal Audit Division to refocus Division to operational audits, internal control reviews and Renew '22 initiatives.
- Reduced Property Tax System backlog from 8,600 to below 600.
- Provided essential cost recovery and accounting support for the Thomas Fire and Debris Flow incidents.
- Timely processed tax roll corrections for properties damaged or destroyed in the fire and mudslide disasters.
- Refactored payroll calculation engine in a more modern and flexible programming language.



FY 2018-19 OBJECTIVES - OPERATIONAL

- Maintain and enhance the 67 applications in the A-C that serve multiple departments and County agencies.
- Distribute over \$900 million in property taxes to local agencies annually.
- Manage biweekly payroll process for approximately 4,740 employees.
- Validate and record 106,000 transactional documents, an average of almost 500 per day, which include claim payments, vendor changes, general ledger accounting transactions, budget entries, deposit entries and journal entries.



FY 2018-19 OBJECTIVES - PROJECTS

- Continue to build Internal Audit and outreach to departments through the audit plan, internal control reviews, Renew '22 participation and other engagements.
- Implement necessary subsystems to better interface with the new core Aumentum property tax system.
- Continue to provide support to the finance committee of the Northern Branch Jail project.
- Provide for the administration of the consolidated RDA Successor Agency Oversight Board.
- Implement and administer the new County Fraud Hotline.
- Participate in Disaster Cost Recovery process.
- Transition executive leadership after retirement of Auditor-Controller in January 2019.



PERFORMANCE MEASURES

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 EST. ACTUAL	2018-19 RECOMMENDED
Percentage of annual payroll disbursements to employees through Direct Deposit (Target: 100%)	98% 4,790 / 4,870	98% 4,662 / 4,740	100% 4,740 / 4,740	100% 4,740 / 4,740
Percentage of employees using web-based time entry system (Target: 95%)	93% 4,519 / 4,870	93% 4,422 / 4,740	95% 4,500 / 4,740	95% 4,500 / 4,740
Complete the County's award-winning CAFR within 60 Days (Target: Yes)	Yes	Yes	Yes	Yes
Percentage of annual disbursements to County vendors through direct deposit (ACH), rather than Warrant (Target: 65%)	59% 70K / 118K	60% 73K / 121K	60% 73K / 121K	65% 79K / 121K



PERFORMANCE MEASURES

Continued

DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 EST. ACTUAL	2018-19 RECOMMENDED
Number of SBC Accounting courses offered at EU (Target: 6)	6	6	6	6
Number of financial reports viewable by interested parties (Public/County employees) (Target: 90)	80	86	90	90
Number of popular annual financial highlight reports produced timely (Target: 5)	3	5	5	5
Percentage of department budget expended on training (Target: 1%)	1% \$82K / \$8.2M	1% \$81K / \$8.1M	1% \$84K / \$8.4M	1% \$91K / \$9.1M
Percentage of staff with one or more professional licenses or designations (Target: 50%)	54% 26 / 48	50% 22 / 44	50% 23 / 46	55% 27 / 49



RENEW '22 | FY 2018-19 IMPLEMENTATION

Actions or evaluations that are already underway

- Staff Development – Continue the training for newly hired Accountant-Auditors.
- Build up Internal Audit – Initiate concerted outreach to departments through the audit plan, internal control reviews, Renew '22 participation and other engagements.

Proposals that are consistent with existing BOS policy or direction

- Full cost recovery policy for fees, grants and revenue contracts – This would replace the current fee policy with a Cost Recovery Policy in accordance with Government Finance Officers Association best practices.
- Paperless initiatives – Implemented Countywide Personnel File Sharing.



RENEW '22 | FUTURE YEAR IMPLEMENTATION

- As a central service department, we will be involved with many departments on their Renew '22 initiatives such as:
 - DSS's new human resource system
 - Fire's new work scheduling system
 - General Services's new purchasing system
 - General Services's proposal for a new travel program
 - Proposed automation of board document workflow
 - Assessor's property tax system project



FY 2018-19 SERVICE LEVEL REDUCTIONS

NONE



SUMMARY

The Department is the leading financial management resource of the County, and its long-term vision includes a well-run and financially sound County, an informed public, and a model County Department with a knowledgeable and effective staff. The Department is governed by the overriding principles of fiscal integrity, objectivity, customer service, and continuous improvement.



SUMMARY

“Hope smiles on the threshold of
the year to come.”

- Lord Alfred Tennyson

