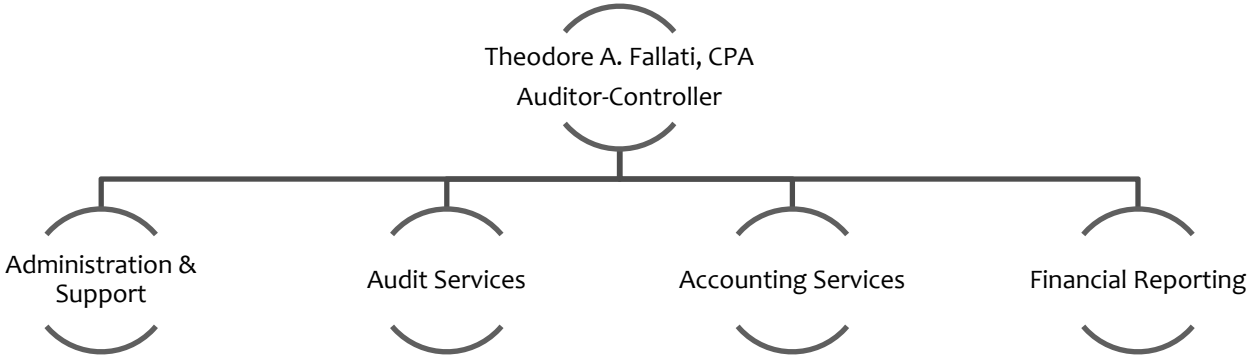


Auditor-Controller



RECOMMENDED BUDGET & STAFFING SUMMARY & BUDGET PROGRAMS CHART

Operating	\$ 9,056,800
Capital	\$ 15,000
FTEs	48.60



Auditor-Controller

Department

MISSION STATEMENT

To ensure the financial integrity of the County of Santa Barbara by providing superior financial services, maintaining the public trust, and promoting governmental efficiency, effectiveness, and accountability.

DEPARTMENT DESCRIPTION

The Department is the leading financial information 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. Governed by the overriding principles of fiscal integrity, objectivity, customer service, and continuous improvement, the Auditor-Controller's (A-C) Department:

- Maintains accounts and records of the financial transactions for all departments and agencies whose funds are kept in the County Treasury in accordance with California Statutes and Generally Accepted Accounting Principles (GAAP).
- Provides reports and systems necessary to manage the County's financial operations utilizing modern financial applications as part of the Controller function.
- Levies, apportions, and distributes property taxes to the County, Schools, Cities, Special Districts, and Redevelopment Successor Agencies as part of the Auditor function.
- Furnishes customer focused financial decision support to the Board of Supervisors, the County Executive Officer, and Department Directors to advance the strategic goals and principles of the organization.
- Provides independent, objective, and cost-effective audit services.
- Performs advanced and specialty accounting services to Departments, Schools, and Special Districts.

HIGHLIGHTS OF 2018-19 OBJECTIVES

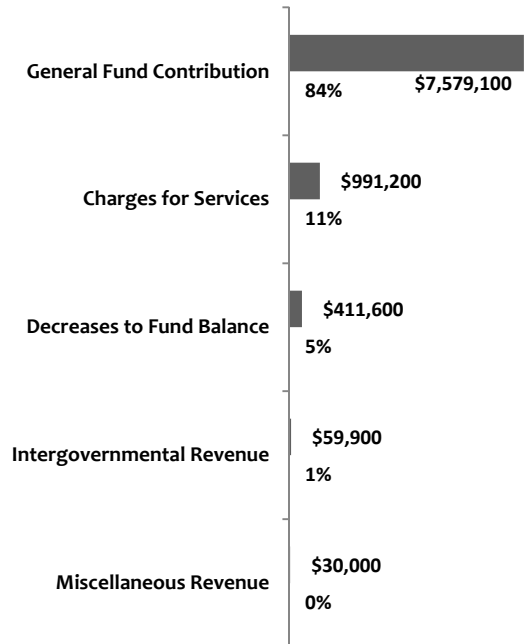
- Transition executive leadership after retirement of Auditor-Controller in January 2019.
- Initiate concerted outreach to departments through the audit plan, internal control reviews, Renew '22 participation, and other engagements.
- Improve support for disasters and extraordinary incidents that allows for more timely reporting and claim reimbursement for such events and participate in the cost recovery efforts.
- Implement necessary subsystems to better interface with the new core Aumentum property tax system and create more efficient processing.
- Provide for the administration of the consolidated RDA Successor Agency Oversight Board.
- Continue to provide support to the finance committee of the Northern Branch Jail project.
- Maintain and enhance the 67 applications in the A-C that serve multiple departments and County agencies.
- Distribute an estimated \$915 to \$945 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.

Auditor-Controller

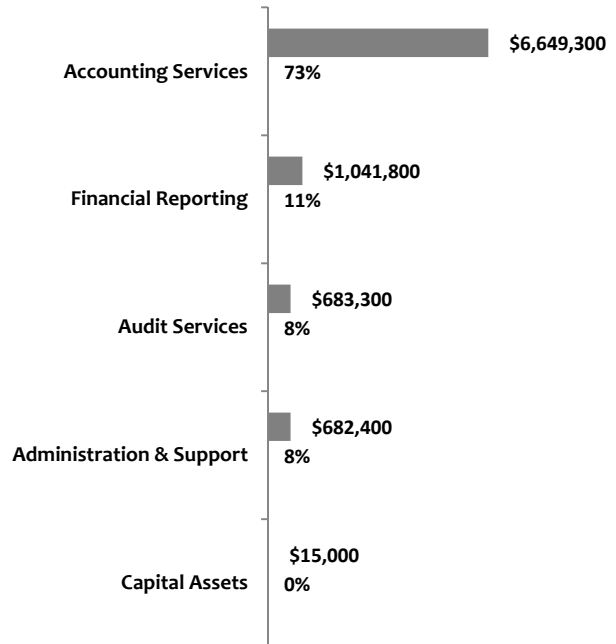
Department

RECOMMENDED SOURCES & USES OF FUNDS

Source of Funds - \$9,071,800

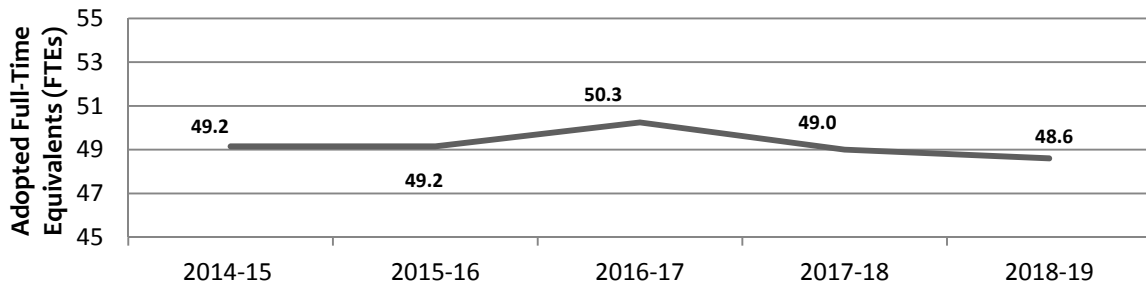


Use of Funds - \$9,071,800



STAFFING TREND

FTE counts include regular staff only, and do not include extra help and contractors-on-payroll.



Auditor-Controller

Department

BUDGET OVERVIEW

Staffing Detail By Budget Program	2016-17 Actual	2017-18 Adopted	2017-18 Estimated Actual	2018-19 Recommended	Change From FY17-18 Ado to FY18-19 Rec
Administration & Support	3.48	3.00	3.00	3.00	-
Audit Services	4.07	5.00	5.00	5.00	-
Accounting Services	33.08	35.00	35.00	35.60	0.60
Financial Reporting	5.10	6.00	6.00	5.00	(1.00)
Total	45.72	49.00	49.00	48.60	(0.40)
<hr/>					
Budget By Budget Program					
Administration & Support	\$ 832,355	\$ 705,356	\$ 867,000	\$ 682,400	\$ (22,956)
Audit Services	523,007	824,279	792,300	787,300	(36,979)
Accounting Services	5,609,684	6,346,730	4,338,500	6,545,300	198,570
Financial Reporting	915,767	1,052,635	2,410,600	1,041,800	(10,835)
Total	\$ 7,880,813	\$ 8,929,000	\$ 8,408,400	\$ 9,056,800	\$ 127,800
<hr/>					
Budget By Categories of Expenditures					
Salaries and Employee Benefits	\$ 7,058,946	\$ 8,001,000	\$ 7,430,500	\$ 8,084,100	\$ 83,100
Services and Supplies	582,868	669,000	719,800	685,000	16,000
Other Charges	239,000	259,000	258,100	287,700	28,700
Total Operating Expenditures	7,880,813	8,929,000	8,408,400	9,056,800	127,800
Capital Assets	13,970	15,000	15,000	15,000	-
Increases to Fund Balances	200,000	-	-	-	-
Fund Balance Impact (+)	722,925	-	248,600	-	-
Total	\$ 8,817,708	\$ 8,944,000	\$ 8,672,000	\$ 9,071,800	\$ 127,800
<hr/>					
Budget By Categories of Revenues					
Intergovernmental Revenue	\$ 48,470	\$ 56,110	\$ 62,100	\$ 59,900	\$ 3,790
Charges for Services	986,594	899,300	989,200	991,200	91,900
Miscellaneous Revenue	115,245	30,000	38,100	30,000	-
Total Operating Revenues	1,150,308	985,410	1,089,400	1,081,100	95,690
Intrafund Expenditure Transfers (-)	-	-	3,500	-	-
Decreases to Fund Balances	-	379,490	-	411,600	32,110
General Fund Contribution	7,667,400	7,579,100	7,579,100	7,579,100	-
Total	\$ 8,817,708	\$ 8,944,000	\$ 8,672,000	\$ 9,071,800	\$ 127,800

FTE counts include regular staff only, and do not include extra help and contractors-on-payroll.

Auditor-Controller

Department

CHANGES & OPERATIONAL IMPACT: 2017-18 ADOPTED TO 2018-19 RECOMMENDED

Staffing

- There is a -0.40 FTE decrease from 2017-18 Adopted to 2018-19 recommended due to converting a full-time Financial Systems Analyst position to a part-time 0.6 position.
- The Department has a current projected staff of 48.6 FTE for FY 2018-19. The Department has centralized operations in Santa Barbara and also has one small satellite office in Santa Maria.

As a result of the economic downturn, the Auditor-Controller has dropped its budgeted staffing level over the last ten years from 57.9 FTE in FY 2007-08 to a recommended staffing level of 48.6 FTE in FY 2018-19. The Department has held positions vacant, returned funds to the General Fund at year end, and reduced or maintained positions to offset increases in salary, retirement, and benefit costs. This resulted in the reduction of 9.3 FTEs or a 16% decrease in positions since FY 2007-08, which have resulted in service reductions in the areas of document processing time, internal audit engagements, contract review and services to outside entities.

Although not included in the recommended budget, for optimal long-term staffing, the office requires at least 52.0 FTEs which includes the restoration of the following positions:

- Cost Analyst for the Advanced and Specialty Accounting Division.
- Financial Systems Analyst for the Application Development and Systems Division.
- Accountant-Auditor for administration of the consolidated successor agency oversight board.

Expenditures

- Net operating expenditure increase of +\$127,800 due to:
 - +\$83,100 increase in Salaries and Employee Benefits primarily due to the negotiated increases of Regular Salaries and an increase in Retirement Contributions;
 - +\$16,000 increase in Services and Supplies primarily due to increases in Equipment Maintenance, IT Software Maintenance, and Transportation and Travel;
 - +\$28,700 increase in Other Charges primarily due to increases in Information & Communication Technology charges and Liability Insurance.

These changes result in recommended operating expenditures of \$9,056,800, non-operating expenditures of \$15,000, and total expenditures of \$9,071,800. Non-operating expenditures are for capital assets.

Auditor-Controller

Department

CHANGES & OPERATIONAL IMPACT: 2017-18 ADOPTED TO 2018-19 RECOMMENDED (CONT'D)

Revenues

- Net operating revenue increase of +\$95,690 primarily due to:
 - +\$3,790 increase in Intergovernmental Revenue–State due to increase in 2011 Local Realignment;
 - +\$91,900 increase in Charges for Services due to an increase in recoverable costs from Property Tax operations.
- Net non-operating revenue increase of +\$32,110 due to:
 - +\$32,110 increase in the use of A-C Automation Committed Fund Balance.

Although not reflected in the Auditor-Controller department budget, cost allocation revenue of \$2,940,000 for FY 2018-19 will be contributed as General Revenues (a policy change in FY 2011-12). This represents A-C cost reimbursement revenue from Federal and State programs and equates to 32% of the total A-C budget.

These changes result in recommended operating revenues of \$1,081,100, non-operating revenues of \$7,990,700, and total revenues of \$9,071,800. Non-operating revenues primarily include General Fund Contribution and decreases to fund balances.

RELATED LINKS

For more information on the Auditor-Controller's Office, refer to the Web site at <http://www.countyofsb.org/auditor/default.aspx>.

Auditor-Controller

Department

PERFORMANCE MEASURES

Description	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Estimated Actual	FY 2018-19 Recommend
A Well-Run County: with goals of maintaining independence and objectivity, and constantly improving processes				
Percentage of A-C mandatory audits completed by legal due date (Target: 100%)	100% 3/3	100% 3/3	100% 3/3	100% 3/3
Number of revenue allocations made legally, accurately, and timely - Distribution of Property Taxes to all taxing entities (Target: 30)	35	30	30	30
Number of revenue allocations made legally, accurately, and timely - Specialty & Advanced Accounting (Target: 350)	383	383	372	372
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 automated 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
A Financially Sound County: with goals of providing high-quality financial services and support of the County's financial infrastructure				
Complete the County's Comprehensive Annual Financial Report within 60 days and receive the GFOA Certificate of Excellence in Financial Reporting (Target: Yes)	Yes	Yes	Yes	Yes
Percentage of annual disbursements to County vendors through direct deposit (ACH) (Target: 65%)	59% 70K/118K	60% 73K/121K	60% 73K/121K	65% 79K/121K
Percentage of total dollar disbursements to County vendors paid through direct deposit (ACH), rather than Warrant (Target: 83%)	82% \$499M/\$607M	81% \$534M/\$656M	83% \$544M/\$656M	83% \$544M/\$656M
Number of published newsletters/surveys related to policy and training (Target: 4)	4	4	4	4
Number of SBC Accounting courses offered at EU (Target: 6)	6	6	6	6
An Informed Public: with goals of providing useful and timely information and increase access and awareness				
Number of financial reports viewable by interested parties (Public/County employees) that will increase transparency of the County's fiscal position and availability of financial information. (Target: 90)	80	86	90	90
Number of popular annual financial highlight reports produced timely. (Target: 5)	3	5	5	5

Auditor-Controller

Department

PERFORMANCE MEASURES (CONT'D)

Description	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Estimated Actual	FY 2018-19 Recommend
Knowledgeable and Effective Staff: with the goal of investing in our employees				
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
Model County Department: with the goal of managing the Auditor-Controller's office effectively				
Percentage of departmental Employee Performance Reviews (EPRs) completed by the due date (Target: 100%)	100% 47/47	98% 42/43	100% 45/45	100% 48/48
Maintain lost time at or below County average (Target: 4.0%)	4.1%	5.6%	4.5%	4.1%
Percentage of technical disaster recovery plans for mission critical systems updated per year (Target: 100%)	100% 1/1	100% 1/1	100% 1/1	100% 1/1
Percentage of internal Computer Service Requests completed within the FY requested (Target: 93%)	95% 482/509	93% 393/423	93% 140/150	93% 140/150

Auditor-Controller



Auditor-Controller

Program

ADMINISTRATION & SUPPORT

Advise the Board of Supervisors and County management regarding financial matters. Provide leadership and direction to the Department. Provide department employees with support, training, equipment, and facilities.

Staffing

Staffing Detail By Budget Program	2016-17 Actual	2017-18 Adopted	2017-18 Estimated Actual	2018-19 Recommended	Change From FY17-18 Ado to FY18-19 Rec
AUDITOR-CONTROLLER	1.00	1.00	1.00	1.00	-
ASST DIRECTOR	0.67	-	-	-	-
FINANCIAL OFFICE PRO	1.81	2.00	2.00	2.00	-
Total	3.48	3.00	3.00	3.00	-

FTE counts include regular staff only, and do not include extra help and contractors-on-payroll.

Revenue & Expenditures

Budget By Categories of Expenditures	2016-17 Actual	2017-18 Adopted	2017-18 Estimated Actual	2018-19 Recommended	Change From FY17-18 Ado to FY18-19 Rec
Salaries and Employee Benefits	\$ 749,787	\$ 576,658	\$ 762,700	\$ 573,700	\$ (2,958)
Services and Supplies	32,677	66,518	41,700	41,800	(24,718)
Other Charges	49,891	62,180	62,600	66,900	4,720
Total Operating Expenditures	832,355	705,356	867,000	682,400	(22,956)
Total Expenditures	\$ 832,355	\$ 705,356	\$ 867,000	\$ 682,400	\$ (22,956)
Budget By Categories of Revenues					
Miscellaneous Revenue	69,865	-	23,100	18,200	18,200
Total Operating Revenues	69,865	-	23,100	18,200	18,200
General Fund Contribution	880,496	705,356	843,900	664,200	(41,156)
Total Revenues	\$ 950,361	\$ 705,356	\$ 867,000	\$ 682,400	\$ (22,956)

2017-18 Anticipated Accomplishments

- Conducted recruitment and provided training for a new class of three Accountant-Auditors for the New Auditor Training and Development Program.
- Successful recruitments to fill the Internal Audit Chief, Audit Supervisor, Payroll Supervisor, and Systems Division Chief positions, which are key positions in the Department.
- Worked with General Services to replace high traffic areas of 20 year old carpet in the office.
- Participated in various Renew '22 committees.
- Established regular executive committee meetings with Division managers in order to provide direction, support, and facilitate the goals of the office.
- Supported Emergency Operations Center during the disasters.

Auditor-Controller

Program

ADMINISTRATION & SUPPORT (CONT'D)

2018-19 Objectives

- Transition executive leadership after retirement of Auditor-Controller in January 2019.
- Manage the A-C office effectively by submission of timely budgets that include the resources necessary to carry out the duties of the office.
- Recruit and hire well-qualified staff.
- Encourage staff performance.
- Support staff training.
- Provide modern technology.
- Promote employee health, wellness, and quality of life.
- Participate in countywide Renew '22 project.

Auditor-Controller

Program

AUDIT SERVICES

Assist the management of the County by providing professional audit services such as: attestation services (financial, grant & compliance audits), internal control reviews, performance reviews (effectiveness/efficiency), fraud/loss investigations, consulting, and special projects.

Staffing

Staffing Detail By Budget Program	2016-17 Actual	2017-18 Adopted	2017-18 Estimated Actual	2018-19 Recommended	Change From FY17-18 Ado to FY18-19 Rec
AUDIT MANAGER	1.00	1.00	1.00	1.00	-
AUDIT SUPERVISOR	0.95	1.00	1.00	1.00	-
COST ANALYST	0.23	1.00	1.00	-	(1.00)
ACCOUNTANT-AUDITOR	1.88	2.00	2.00	3.00	1.00
Total	4.07	5.00	5.00	5.00	-

FTE counts include regular staff only, and do not include extra help and contractors-on-payroll.

Revenue & Expenditures

Budget By Categories of Expenditures	2016-17 Actual	2017-18 Adopted	2017-18 Estimated Actual	2018-19 Recommended	Change From FY17-18 Ado to FY18-19 Rec
Salaries and Employee Benefits	\$ 496,789	\$ 774,336	\$ 757,900	\$ 751,500	\$ (22,836)
Services and Supplies	19,545	42,567	27,100	27,000	(15,567)
Other Charges	6,673	7,376	7,300	8,800	1,424
Total Operating Expenditures	523,007	824,279	792,300	787,300	(36,979)
Total Expenditures	\$ 523,007	\$ 824,279	\$ 792,300	\$ 787,300	\$ (36,979)
Budget By Categories of Revenues					
Charges for Services	7,500	7,500	6,300	7,500	-
Total Operating Revenues	7,500	7,500	6,300	7,500	-
Intrafund Expenditure Transfers (-)	-	-	3,500	-	-
General Fund Contribution	904,820	816,779	782,500	779,800	(36,979)
Total Revenues	\$ 912,320	\$ 824,279	\$ 792,300	\$ 787,300	\$ (36,979)

2017-18 Anticipated Accomplishments

- Successfully recruited Internal Audit Supervisor.
- Developed Countywide Internal control policy and framework for Board adoption.
- Re-staffed entire Internal Audit Division and refocused the Division to operational audits, internal control reviews, and Renew '22 initiatives.
- Performed investigations of departments reporting lost or stolen property to the Auditor-Controller's Office as required by the County Fraud Policy.
- Performed departmental cash counts to increase Auditor presence and to test internal controls as theft deterrence measures.
- Continued enhanced reporting to the Board of Supervisors with reports on External Monitoring of County Departments, Lost Property, and Vendors Paid Amounts Greater than \$100,000.

Auditor-Controller

Program

AUDIT SERVICES (CONT'D)

2017-18 Anticipated Accomplishments (cont'd)

- Completed the following audits/consulting engagements:
 - The Sheriff's allocation methodology for distributing dispatch center costs to other departments and agencies.
 - The Public Administrator/Guardian's internal controls.
 - Concessionaire revenue audit.
 - Contract audit of an external contractor.
 - Legally mandated reviews of the County Treasury.
- Developed an annual Audit Plan risk assessment prototype incorporating some best practices with respect to enterprise risk management.
- Developed a formal training curriculum for Internal Audit staff.
- Implemented a County Fraud Hotline.

2018-19 Objectives

- Develop tracking report for management action plans on future audit report findings, and sample prior audits to determine if recommendations have been implemented.
- Provide a risk-based annual internal audit plan to the Board of Supervisors to include risk-based engagements, required engagements, annual contract audit, training, investigations, and other relevant activities.
- Initiate concerted outreach to departments through the audit plan, internal control reviews, Renew '22 participation, and other engagements.
- Evaluate replacement electronic work paper software to house audit documentation and enhance auditor engagement and project management.
- Update Internal Audit Division manual.
- Administer new County Fraud Hotline.
- Increase assistance to departments and collaboratively improve processes and reduce overall risk through the use of internal control frameworks to evaluate and report on the effectiveness of the County's system of internal control.
- Develop and adopt an Internal Audit Charter.
- Provide ad-hoc support to management for special projects as resources allow.
- Continue enhanced reporting to the Board of Supervisors with reports on External Monitoring of County Departments, Lost Property, and Vendors Paid Amounts Greater than \$100,000.
- Perform mandatory engagements, including:
 - Cash and Investment Reviews
 - Tax Redemption Officer Audits
 - County Fraud/Loss Activities

Auditor-Controller

Program

ACCOUNTING SERVICES

The Accounting Services budget program represents the core operations of the Department and provides many varied services to the County, Independent Special Districts, cities, and schools as listed below.

- Prepares accurate, complete, and timely financial records
- Operates, maintains, and enhances Countywide financial and payroll systems
- Pays all employees in a timely manner
- Controls disbursements to vendors
- Records the deposit of funds
- Manages the County's cash position
- Provides revenue distribution services
- Continuously improves customer service to County Departments and other agencies by utilizing new technologies to enhance processes, improve accuracy, and timeliness
- Allocates and distributes property taxes to all County tax agencies within established timelines
- Provides professional service assistance for general accounting, disaster accounting, budgeting, systems, and fiscal advisory services
- Provides regular and updated accounting and payroll training for employees throughout the organization

Staffing

Staffing Detail By Budget Program	2016-17 Actual	2017-18 Adopted	2017-18 Estimated Actual	2018-19 Recommended	Change From FY17-18 Ado to FY18-19 Rec
ASST DIRECTOR	0.13	1.00	1.00	1.00	-
DIVISION CHIEF	4.92	6.00	6.00	6.00	-
CHIEF DEPUTY CONTROLLER	0.88	1.00	1.00	1.00	-
ENTERPRISE LDR-GEN	0.12	-	-	-	-
FINANCIAL SYS ANALYST SR-R	5.88	6.00	6.00	6.00	-
FINANCIAL SYS ANALYST	6.07	6.00	6.00	5.60	(0.40)
FINANCIAL ACCT ANALYST	3.20	3.00	3.00	3.00	-
COST ANALYST	1.00	1.00	1.00	1.00	-
FINANCIAL OFFICE PRO	1.00	1.00	1.00	1.00	-
EDP OFFICE AUTO COORD SR	1.00	1.00	1.00	1.00	-
ACCOUNTANT-AUDITOR	4.88	5.00	5.00	6.00	1.00
FINANCIAL OFFICE PRO SR-RES	2.00	2.00	2.00	2.00	-
FINANCIAL OFFICE PRO SR	2.00	2.00	2.00	2.00	-
Total	33.08	35.00	35.00	35.60	0.60

FTE counts include regular staff only, and do not include extra help and contractors-on-payroll.

Auditor-Controller

Program

ACCOUNTING SERVICES (CONT'D)

Revenue & Expenditures

Budget By Categories of Expenditures	2016-17 Actual	2017-18 Adopted	2017-18 Estimated Actual	2018-19 Recommended	Change From FY17-18 Ado to FY18-19 Rec
Salaries and Employee Benefits	\$ 5,041,948	\$ 5,732,524	\$ 3,652,900	\$ 5,873,200	\$ 140,676
Services and Supplies	392,909	433,162	505,300	470,200	37,038
Other Charges	174,827	181,044	180,300	201,900	20,856
Total Operating Expenditures	5,609,684	6,346,730	4,338,500	6,545,300	198,570
Capital Assets	13,970	15,000	15,000	15,000	-
Increases to Fund Balances	200,000	-	-	-	-
Total Expenditures	\$ 5,823,654	\$ 6,361,730	\$ 4,353,500	\$ 6,560,300	\$ 198,570
Budget By Categories of Revenues					
Intergovernmental Revenue	48,470	56,110	62,100	59,900	3,790
Charges for Services	979,094	891,800	982,900	983,700	91,900
Miscellaneous Revenue	45,380	30,000	15,000	11,800	(18,200)
Total Operating Revenues	1,072,943	977,910	1,060,000	1,055,400	77,490
Decreases to Fund Balances	-	379,490	-	411,600	32,110
General Fund Contribution	4,793,234	5,004,330	3,542,100	5,093,300	88,970
Total Revenues	\$ 5,866,177	\$ 6,361,730	\$ 4,602,100	\$ 6,560,300	\$ 198,570

2017-18 Anticipated Accomplishments

Applications Development and Systems

- Maintained 67 departmental and Countywide financial applications and related support hardware.
 - Continued to implement the Auditor-Controller's functionality in the new property tax system for roll corrections, supplemental billing, and distribution;
 - Implemented additional transaction approval controls in FIN Web to improve error and fraud prevention.
 - Implemented additional controls in FIN Web related to segregation of duties for granting user access and user approvals.
- Upgraded and reconfigured Property Tax servers to improve performance, provide enhanced testing capabilities, and provide for disaster recovery.
- Rejoined the County's CO domain as the starting point to better management of user access to our network and systems.
- Refactored payroll calculation engine in a more modern and flexible programming language.
- Made available an upgraded user interface to ESS+, the County's Employee Self Service and Time Capture system.

Property Tax Administration

- Timely processed tax roll corrections for properties damaged or destroyed in the fire and mudslide disasters.
- Administered the distribution of \$919 million in taxes to 8 cities, the County, 24 schools, 49 special districts, and 7 RDA successor agencies.
- Continued the long-term implementation of the Redevelopment Dissolution Act that dissolves Redevelopment Agencies (RDA), pays down their outstanding debt obligations, and reallocates property tax dollars to other local tax agencies.

Auditor-Controller

Program

ACCOUNTING SERVICES (CONT'D)

2017-18 Anticipated Accomplishments (cont'd)

- Continued implementation of the multi-year tax exchange agreement between the County and the Fire Protection District.
- Worked jointly with the Treasurer-Tax Collector to implement solutions to challenge areas remaining with the Aumentum property tax system that went live in early FY 2014-15. However, further development using A-C applications will be required outside the scope of the current Aumentum vendor product.
- Reduced backlog of assessment roll corrections, escape assessments, and supplemental assessments from approximately 8,670 to below 600.

Payroll Operations

- Timely and accurately processed approximately 123,190 County payroll payments, annual wage reporting, 34 total federal and state Quarterly payroll tax returns and 82 total payroll tax deposits to federal and state authorities.
- Timely and accurately processed payments and annual wage reporting to Election Workers of two County Election Cycles.
- Continued to meet the Affordable Care Act payroll reporting requirements.
- Continued to review countywide compliance of the Fair Labor Standards Act overtime laws.
- Developed additional automated payroll adjustment feature which will eliminate the need for time-consuming manual calculations by departmental and A-C payroll staff.
- Published comprehensive index-linked New Hire Form for Countywide use.
- Implemented Countywide Personnel File Sharing method for secure file transmission of all Personnel documents from 25 departments to Central HR, A-C Payroll, and SBCERS for processing.
- Implemented Disaster Leave Sharing Pool.

Financial Accounting and Customer Support

- Validated and recorded 106,000 transactional documents, which included claim payments, vendor changes, general ledger accounting transactions, budget entries, deposit entries, and journal entries.
- Provided full-time customer support to both internal and external customers through the Auditor Help Desk, assisting with a wide range of system, claim, and reporting related questions.
- Assisted with the ongoing improvements to FIN, including additional internal controls and user interface enhancements.
- Analyzed the current recording, tracking, and reconciliations procedures in order to determine what system modifications may be required in order to properly record and track cannabis revenues and expenditures.
- Analyzed, prepared, and mailed out 1,400 Internal Revenue Service Forms 1099.
- Provided multiple trainings, including Employee University classes, Introduction to FIN, travel claim reimbursement training, fiscal year-end training, and various department specific trainings.

Auditor-Controller

Program

ACCOUNTING SERVICES (CONT'D)

2017-18 Anticipated Accomplishments (cont'd)

Advanced and Specialty Accounting

- Completed the cost reimbursement process for the Refugio Oil Spill.
- Provided coordinator and staffing for the finance section of the Emergency Operations Center.
- Provided essential cost recovery and accounting support for the Thomas Fire and Debris Flow incidents.
- Managed the budget, the revenue distribution, and the forecasting analysis of the County general revenues.
- Performed a variety of complex revenue and tax allocations for county departments and external entities including Realignment and Public Safety revenue.
- Delivered accounting, budgeting, and financial reporting assistance to Special Districts.
- Collaborated with the Independent Special Districts to ensure the timely reporting of the legally mandated audited financials and budgets.
- Timely completion of Special Districts Financial Transaction Reports as mandated by the State.
- Applied for corrections of misallocated Sales Tax in favor of the County.

2018-19 Objectives

Applications Development and Systems

- Continue to stabilize and improve processes and interfaces related to the Property Tax System.
- Develop additional controls and capabilities for the County's Employee Self Service and Time Capture system.
- Improve user access control and account management to provide increased security for our data and systems.
- Replace, upgrade, and reconfigure the SQL servers that host data and processing for Countywide applications to provide better security, facilitate maintenance, enhance systems, and facilitate disaster recovery.
- Extend our current strategic plan for application maintenance and development to 5 and 10 year periods.
- Maintain and enhance the 67 applications in the A-C that serve multiple departments and County agencies.
- Implement a process and system to maintain documentation for Auditor systems.

Property Tax Administration

- Distribute an estimated \$915 to \$945 million in property taxes to local agencies annually.
- Administration of the RDA successor agency dissolution process.
- Eliminate any remaining transaction backlogs caused by the implementation of the new system.
- Implement necessary subsystems to better interface with the new core Aumentum property tax system and create more efficient processing.
- Publish popular annual Property Tax Highlights Report.

Payroll Operations

- Manage biweekly payroll process for approximately 4,740 employees.
- Participate in constant improvement of technology supporting new-hire onboarding, employee changes, payroll cost accounting, payroll calculations, and reporting.

Auditor-Controller

Program

ACCOUNTING SERVICES (CONT'D)

2018-19 Objectives (cont'd)

- Continue publishing periodic newsletters for up-to-date Payroll compliance, training, and policy compliance.
- Provide Countywide department-level training to HR/Payroll administrators for accuracy, efficiency, and compliance with MOUs, employment laws, and Civil Service Rules.
- Division cross-training and rotation of duties for enhanced internal controls.
- Collaborate with Applications Development Division to enhance time capture system improvements and the payroll system enhancement project.
- Provide an option for electronic only Internal Revenue Service Forms W-2.
- Initiate the development of employee electronic payroll forms.

Financial Accounting and Customer Support

- Provide additional FIN training offerings utilizing expanded platforms.
- Finalize changes to the new 1099 reporting database and continue to make improvements to our 1099 reporting process.
- Continue to seek out improved efficiencies and controls in the processing of claims and general ledger transactions.
- Validate, process, and record all annual general ledger accounting transactions including a high volume of deposit entries, journal entries, and claim payments.
- Respond to customer service requests in a timely and efficient manner.
- Contact the frequently used vendors in order to promote direct deposit.
- Work with Purchasing to develop a Request for Proposal (RFP) for a new integrated purchasing system including document workflow.
- Work with Internal Audit to perform reviews of departmental credit card documentation and procedures.

Advanced and Specialty Accounting

- Improve support for disasters and extraordinary incidents to allow for more timely reporting and claim reimbursement for such events and participate in the cost recovery efforts.
- Document revenue streams and develop tools to improve the budget, revenue distribution and forecasting analysis of the Sales Taxes, Transient Occupancy Taxes (TOT), Realignment, and Public Safety Revenues.
- Provide support to departments and agencies with complex allocations of inter-agency revenues and taxes including Realignment and Public Safety revenue.
- Ensure the accurate and timely allocation of revenues to departments and other entities.
- Develop an efficient process to timely complete and ensure the information is accurate and relevant on the Special District Compliance Report, Sales Tax Highlights and TOT Annual Report.
- Provide support to the finance committee of the Northern Branch Jail project.
- Document and improve the Court Revenues process to ensure that Court Fines and Fees are remitted to the State timely and accurately.
- Provide for the administration of the consolidated RDA Successor Agency Oversight Board.

Auditor-Controller

Program

FINANCIAL REPORTING

Provide meaningful and timely financial reports and cost analysis to management, the Board of Supervisors, and the public. Comply with State and Federal reporting requirements and generally accepted accounting principles (GAAP). Operate, maintain, enhance, and support the County's budget development system.

Staffing

Staffing Detail By Budget Program	2016-17 Actual	2017-18 Adopted	2017-18 Estimated Actual	2018-19 Recommended	Change From FY17-18 Ado to FY18-19 Rec
ASST DIRECTOR	0.20	-	-	-	-
DIVISION CHIEF	0.85	1.00	1.00	1.00	-
CHIEF DEPUTY CONTROLLER	0.01	-	-	-	-
ENTERPRISE LDR-GEN	0.08	-	-	-	-
AUDIT SUPERVISOR	0.51	0.50	0.50	0.50	-
FINANCIAL SYS ANALYST	0.04	-	-	-	-
FINANCIAL ACCT ANALYST	1.18	1.50	1.50	2.50	1.00
COST ANALYST	0.23	1.00	1.00	-	(1.00)
ACCOUNTANT-AUDITOR	2.00	2.00	2.00	1.00	(1.00)
Total	5.10	6.00	6.00	5.00	(1.00)

FTE counts include regular staff only, and do not include extra help and contractors-on-payroll.

Revenue & Expenditures

Budget By Categories of Expenditures	2016-17 Actual	2017-18 Adopted	2017-18 Estimated Actual	2018-19 Recommended	Change From FY17-18 Ado to FY18-19 Rec
Salaries and Employee Benefits	\$ 770,421	\$ 917,482	\$ 2,257,000	\$ 885,700	\$ (31,782)
Services and Supplies	137,737	126,753	145,700	146,000	19,247
Other Charges	7,609	8,400	7,900	10,100	1,700
Total Operating Expenditures	915,767	1,052,635	2,410,600	1,041,800	(10,835)
Total Expenditures	\$ 915,767	\$ 1,052,635	\$ 2,410,600	\$ 1,041,800	\$ (10,835)
Budget By Categories of Revenues					
General Fund Contribution	1,088,850	1,052,635	2,410,600	1,041,800	(10,835)
Total Revenues	\$ 1,088,850	\$ 1,052,635	\$ 2,410,600	\$ 1,041,800	\$ (10,835)

2017-18 Anticipated Accomplishments

- Earned the Government Finance Officers' Association (GFOA) Award for Excellence in Financial Reporting for the County's Comprehensive Annual Financial Report (CAFR) and the GFOA Award for Outstanding Achievement for the County's Annual Financial Highlights publication, both of which have been achieved annually since 1991 and 1998 respectively.
- Maintained a commitment to keep the public informed on matters concerning public finances by publishing and distributing the popular Financial Highlights Report.
- Received the GFOA award for the County Budget.
- Continued working with the CEO on making improvements to budget development processes, tools, and policies.
- Conducted intermediate and advanced accounting courses at the Employee University.
- Implemented a new database to streamline preparation of the County's Annual Cost Allocation Plan.

Auditor-Controller

Program

FINANCIAL REPORTING (CONT'D)

2017-18 Anticipated Accomplishments (cont'd)

- Implemented the new Governmental Accounting Standards Board (GASB) pronouncement on accounting and financial reporting for postemployment benefits other than pensions.
- Assisted the Sheriff's Office in developing a new cost model for law enforcement services provided under contract to cities and other local entities.
- Published a Capital Asset Manual along with ongoing technical assistance to departments to improve capital asset accounting.
- Prepared Fiscal Impact Analysis for the cannabis tax measure for June 2018 election.

2018-19 Objectives

- Prepare timely and accurate financial documents that include the County's Comprehensive Annual Financial Report, County Budget, Cost Allocation Plan, and a variety of financial reporting and compliance documents to State Agencies.
- Provide the Board of Supervisors, CEO, and management with the financial information necessary to make decisions that impact services to the community.
- Implement significant new GASB reporting pronouncements.
- Prepare a revised County full cost recovery policy for fees, grants, and revenue contracts for consideration by the Board of Supervisors.