The divisions of the Auditor-Controller department are Administration, Auditing, Operations, Financial Reporting and Specialty Accounting Services; within the Operations division is a project-oriented technical team that designs and maintains the County's financial systems. The Auditor-Controller has a staff of 54 employees with centralized operations in Santa Barbara and a satellite office in Santa Maria.

Each division provides certain core services reflected in the performance measures. The Auditor-Controller's management strategy also includes projects that improve service delivery. This is achieved by focusing on two areas, (1) using technology to improve work processes and to make information more available to the community; and (2) by enhancing the financial accountability and integrity of County government.

The five divisions have the following objectives:

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

Audit
To assist the management of the County and Special Districts in carrying out their responsibilities 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.

Operations
Prepare accurate, complete and timely financial records; operate, maintain and enhance Countywide financial and human resource systems and train County employees to use them efficiently; pay all employees on-time; control disbursements and deposits for accuracy, timeliness and cash management; continuously improve customer service to County departments, agencies, and vendors by utilizing new technologies to enhance process efficiency, accuracy and timeliness; allocate and distribute property taxes to all County agencies within established timelines.
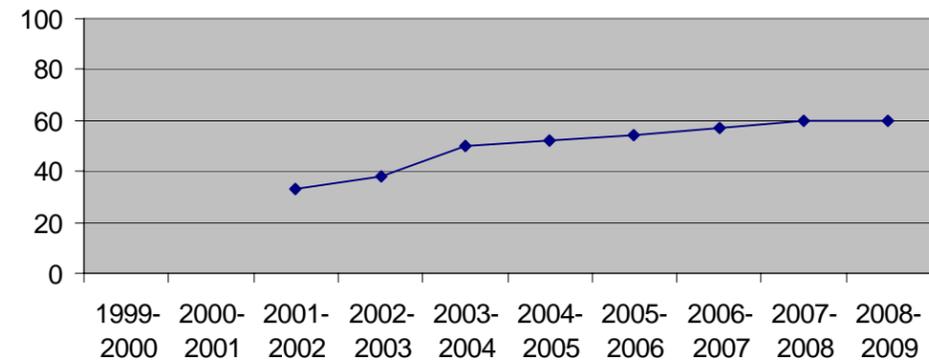
Financial Reporting
Provide meaningful and timely financial reports and cost analyses to management, the Board of Supervisors, and the public. Comply with State and Federal reporting requirements and generally accepted accounting principles. Operate, maintain, enhance, and support the County's budget performance system.

Specialty Accounting
To provide accounting and revenue distribution services to County departments, special districts and other agencies by offering and delivering professional assistance in accounting, budgeting, systems, and fiscal advisory services.

Make at least 60% of the 150,000 annual disbursements to vendors through direct deposit.

The number of direct deposits (VendorLink) as a percentage of all payments increased substantially in fiscal year 2003-04 as a result of a vendor outreach initiative in the Auditor's office. No increase was seen in 2007-08 due to the courts transitioning to a State accounts payable system.

Increase the number of employees receiving online earnings statements (instead of paper) to 80%.

	Jan 05	March 05	May 05	Jun 05	May 06	May 08	Jan 09			
Increase the number of employees receiving online earnings statements to 80%	15	29	61	70	73	89				
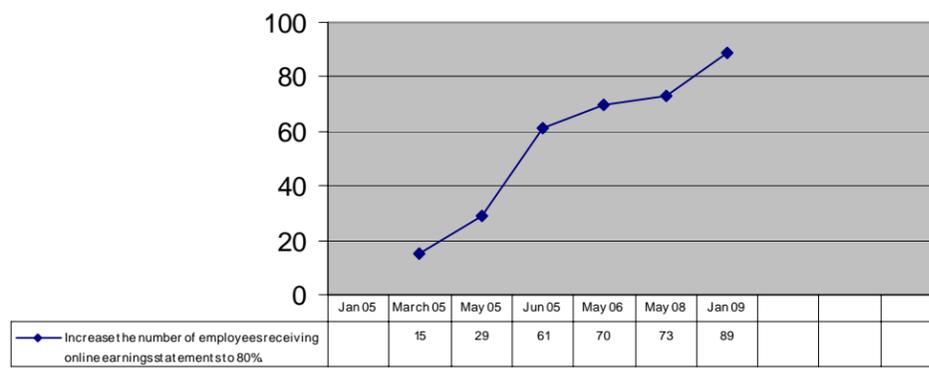
The number of employees receiving online earnings statements as an initiative start in January of 2005 with the goal of increasing the percentage of employees receiving them to 80%.

Cost Center Performance Plan   Support Services

AUDITOR CONTROLLER

Bob Geis
Auditor Controller
$7.7M / $4.4M
FTE: 54.3

Division: # & Title from CCID
Cost Center Report
Budget/GFC from CCID
(Financial Data by Cost Ctr)

Sub-Divn: # & Name from Cost
Center Report
Obj: from CCID Inventory

Program: Title from CCID
Number from CCID
Budget/GFC from CCID
(Financial Data by Prog)
FTE: CCID

Divn 01 – Administration
$706.7K / $706.7K
FTE: 2.9

Sub-Divn 01: Office of the Auditor Controller
Obj: Provides oversight of County fiscal management.

Sub-Divn 02: Administrative Support
Obj: Provides administrative resources and support to all divisions.

Divn 02 – Auditing
$947.9K / $746.6K
FTE: 7.7

Sub-Divn 01: Internal Audits
Obj: Performs internal control reviews, performance reviews, financial and compliance audits, as well as a variety of special projects. Participates in the County's financial statement audit under the direction of an independent audit firm.

Sub-Divn 02: External Audits
Obj: Performs financial audits of independent special districts.

Divn 03 – Operations
$4.2M / $1.7M
FTE: 30.4

Sub-Divn 01: Financial Accounting
Obj: Reviews and processes all general ledger and claim transactions. Maintains and enhances the Countywide Financial Information Network system.

Sub-Divn 02: Payroll
Obj: Ensure that all employees get paid on time, maintain the human resources system, and process wage deductions for taxes, SSI, etc.

Sub-Divn 03: Customer Support
Obj: Provides a customer support help desk that assists accountants from around the County with accounting procedure questions resulting in efficiencies to the FACS division through centralized problem solving.

Sub Div 04: Property Taxes
Obj: Allocates and distributes property taxes to all County agencies.

Divn 04 – Financial Reporting
$1.1M / $581.1K
FTE: 7.7

Sub-Divn 01: Financial Reports
Obj: Responsible for the compilation of various financial documents (e.g. CAFR, Single Audit, LGFA) for external reporting purposes.

Sub-Divn 02: Budget Reporting
Obj: Responsible for preparing the State Controller's Budget Schedules as well as maintaining, enhancing, and supporting the county's performance-based budget system.

Sub-Divn 03: Cost Accounting
Obj: Responsible for preparing the Cost Allocation Plan, ICRPs, fee reviews , and a variety of other cost anaylsis projects.

Divn 05 – Specialty & Advanced Accounting
$654.0K / $649.0K
FTE: 5.6

Sub-Divn 01: County Fiscal Services
Obj: To provide professional accounting, budget, fiscal supervisory , and systems services to County departments, special districts, specialized operating funds, and other agencies as requested.

Cost Center Performance Plan

Support Services

Performance Measure Legend

Department-wide Effectiveness Performance Measure
Change to Performance Measure
Performance Measure to Delete
New Performance Measure

Budgets shown in Millions ($M) or Thousands ($K)
Program Budgets are $Total Uses / $Total General Fund Contribution

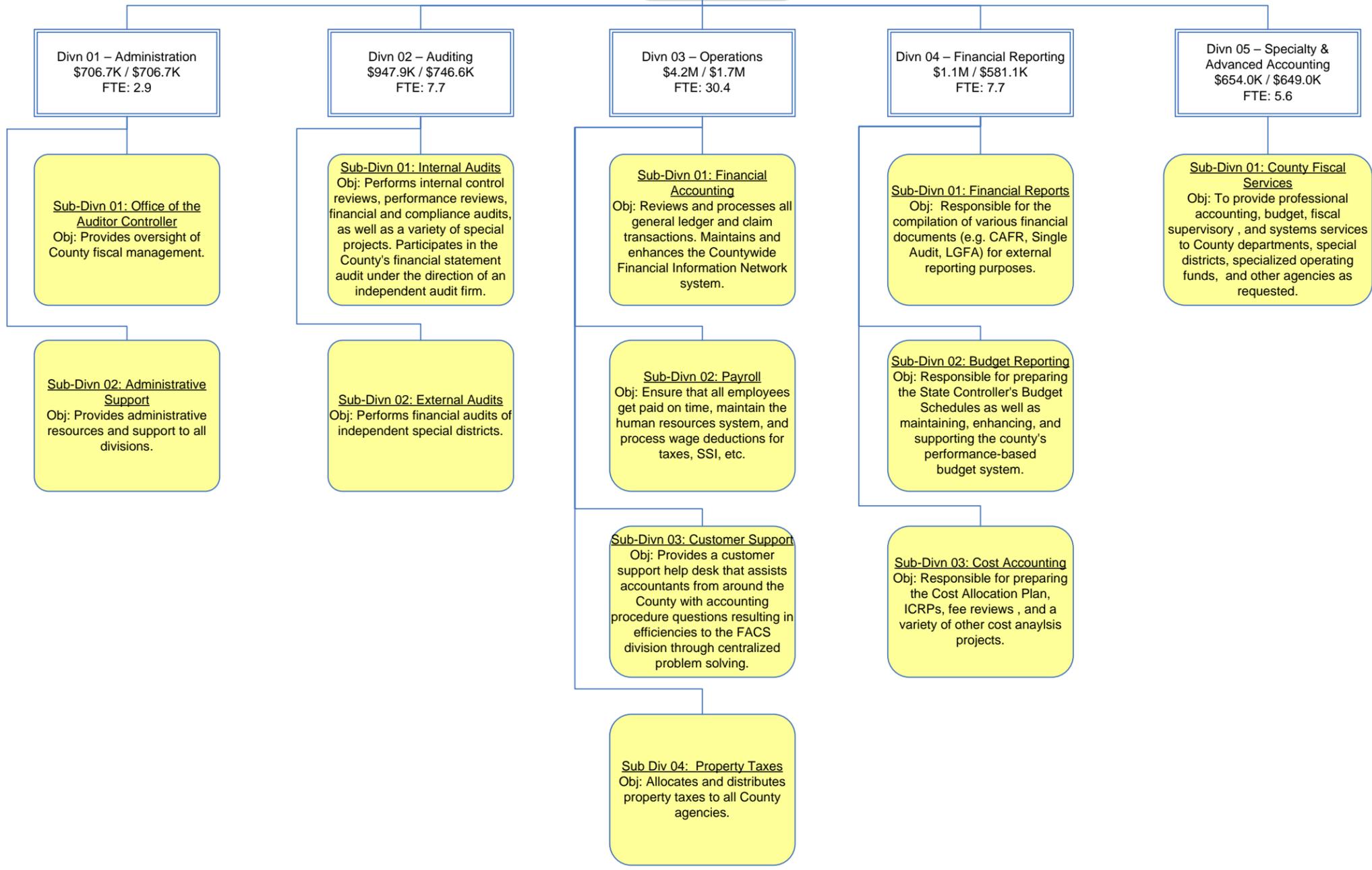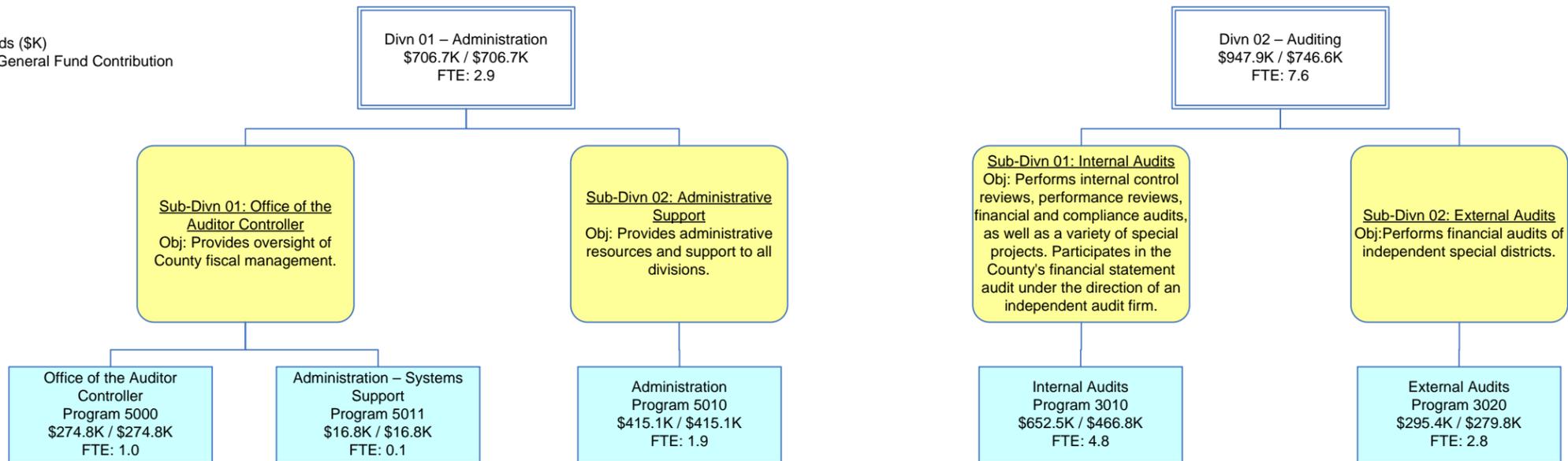| AUDITOR CONTROLLER |
|---|

Legend Boxes

Division: # & Title from CCID
Cost Center Report
Budget/GFC from CCID
(Financial Data by Cost Ctr)

Sub-Divn: # & Name from Cost
Center Report
Obj: from CCID Inventory

Program: Title from CCID
Number from CCID
Budget/GFC from CCID
(Financial Data by Prog)
FTE: CCID

Divn 01 – Administration
$706.7K / $706.7K
FTE: 2.9

Sub-Divn 01: Office of the Auditor Controller
Obj: Provides oversight of County fiscal management.

Sub-Divn 02: Administrative Support
Obj: Provides administrative resources and support to all divisions.

Office of the Auditor Controller
Program 5000
$274.8K / $274.8K
FTE: 1.0

Administration – Systems Support
Program 5011
$16.8K / $16.8K
FTE: 0.1

Administration
Program 5010
$415.1K / $415.1K
FTE: 1.9

Respond to all Board of Supervisor's and Management Requests to provide economic and operational analysis within 30 days.

Maintain computer network resources so they are available for 97% of the 2,080 business hours.

Expend 2% of the departmental salaries and benefits budget for technology.

Maintain an overall 90% user satisfaction level, based on a customer survey, for significant Countywide applications

To ensure an efficient and responsive government, the County will maintain rate of General Liability claims filed to no more than 90 - 100% of the previous year's actual claims filed.

As an efficient and responsive government, the County will maintain the rate of Workers' Compensation claims filed between 90 - 100% of the previous year's actual claims filed.

As an efficient and responsive government, the County will maintain a productive workforce through a departmental Lost Time Rate of 4.9% or less.

As an efficient and responsive government, the County will maintain a quality workforce through completing 95 - 100% of departmental Employee Performance Reviews (EPRs) by the Anniversary Due Date.

Process 100% of an estimated 1,300 vendor claims within 10 days of receipt to establish and maintain effective working relationships with vendors.

Expend 2% of the departmental salaries and benefits budget for training purposes

Divn 02 – Auditing
$947.9K / $746.6K
FTE: 7.6

Sub-Divn 01: Internal Audits
Obj: Performs internal control reviews, performance reviews, financial and compliance audits, as well as a variety of special projects. Participates in the County's financial statement audit under the direction of an independent audit firm.

Sub-Divn 02: External Audits
Obj:Performs financial audits of independent special districts.

Internal Audits
Program 3010
$652.5K / $466.8K
FTE: 4.8

External Audits
Program 3020
$295.4K / $279.8K
FTE: 2.8

Complete 100% of mandatory audits by legal due date.
Complete 50% of discretionary audits.

Complete 100% of the 10 Special District Audits by the legal due date.

Perform 75% of the audit work as delineated in the 2007-08 Audit Plan.

Provide 100 hours for the Single Audit.

Provide 200 hours for the Comprehensive Annual Financial Statement (CAFR) audit.

Cost Center Performance Plan

Support Services

Performance Measure Legend

Department-wide Effectiveness Performance Measure
Change to Performance Measure
Performance Measure to Delete
New Performance Measure

Budgets shown in Millions ($M) or Thousands ($K)
Program Budgets are $Total Uses / $Total General Fund Contribution

AUDITOR CONTROLLER

Divn 03 – Operations
$4.2M / $1.7M
FTE: 30.4

Division: # & Title from CCID
Cost Center Report
Budget/GFC from CCID
(Financial Data by Cost Ctr)

Sub-Divn: # & Name from Cost
Center Report
Obj: from CCID Inventory

Program: Title from CCID
Number from CCID
Budget/GFC from CCID
(Financial Data by Prog)
FTE: CCID

Sub-Divn 01: Financial Accounting
Obj: Reviews and processes all general ledger and claim transactions. Maintains and enhances the County-wide Financial Information Network system.

Sub-Divn 02: Payroll
Obj: Ensure that all employees get paid on time, maintain the human resources system, and process wage deductions for taxes, SSI, etc.

Sub-Divn 03: Customer Support
Obj: Provides a customer support help desk that assists accountants from around the County with accounting procedure questions resulting in efficiencies to the FACS division through centralized problem solving.

Sub-Divn 04: Property Taxes
Obj: Allocates and distributes property taxes to all County agencies.

Financial Accounting
Program 1010
$1.2M / $10.0K
FTE: 9.3

Financial Accounting – Systems
Program 1011
$1.6M / $1.4M
FTE: 9.6

Payroll
Program 1020
$466.1K / $26.2K
FTE: 4.0

Payroll – Systems Dev
Program 1021
$179.5K / $179.5K
FTE: 1.2

Customer Support
Program 1030
$76.9K / $66.1K
FTE: 0.8

Property Tax
Program 1040
$619.6K / ($37.8K)
FTE: 5.0

Property Tax – Systems Dev
Program 1041
$76.2K / ($88.5K)
FTE: 0.5

Make at least 60% of the 150,000 annual disbursements to vendors through direct deposit.

Maintain computer network resources so they are available for 97% of the 2,080 business hours.

Maintain an overall 90% user satisfaction level, based on a customer survey, for significant County wide applications

Increase the number of employees using automated time entry to 90%.
Increase the number of employees receiving online earnings statements (instead of paper) to 80% or 3,675 of the total 4,900.

Maintain computer network resources so they are available for 97% of the 2,080 business hours.

Maintain an overall 90% user satisfaction level, based on a customer survey, for significant Countywide applications

At least 95% of 26 County departments rate general ledger information as timely and accurate and assistance from the Auditor Help Desk as satisfactory in an annual survey of departmental users.

Complete 100% of the three major Property Tax distributions (estimated for 07-08 to be $538,000,000) within 20 days of the installment due dates to approximately 100 affected taxing entities.

Publish the popular report "Property Tax Highlight" by October 15th.

Maintain computer network resources so they are available for 97% of the 2,080 business hours.

Maintain an overall 90% user satisfaction level, based on a customer survey, for significant Countywide applications

Cost Center Performance Plan

Support Services

Department-wide Effectiveness Performance Measure

Change to Performance Measure
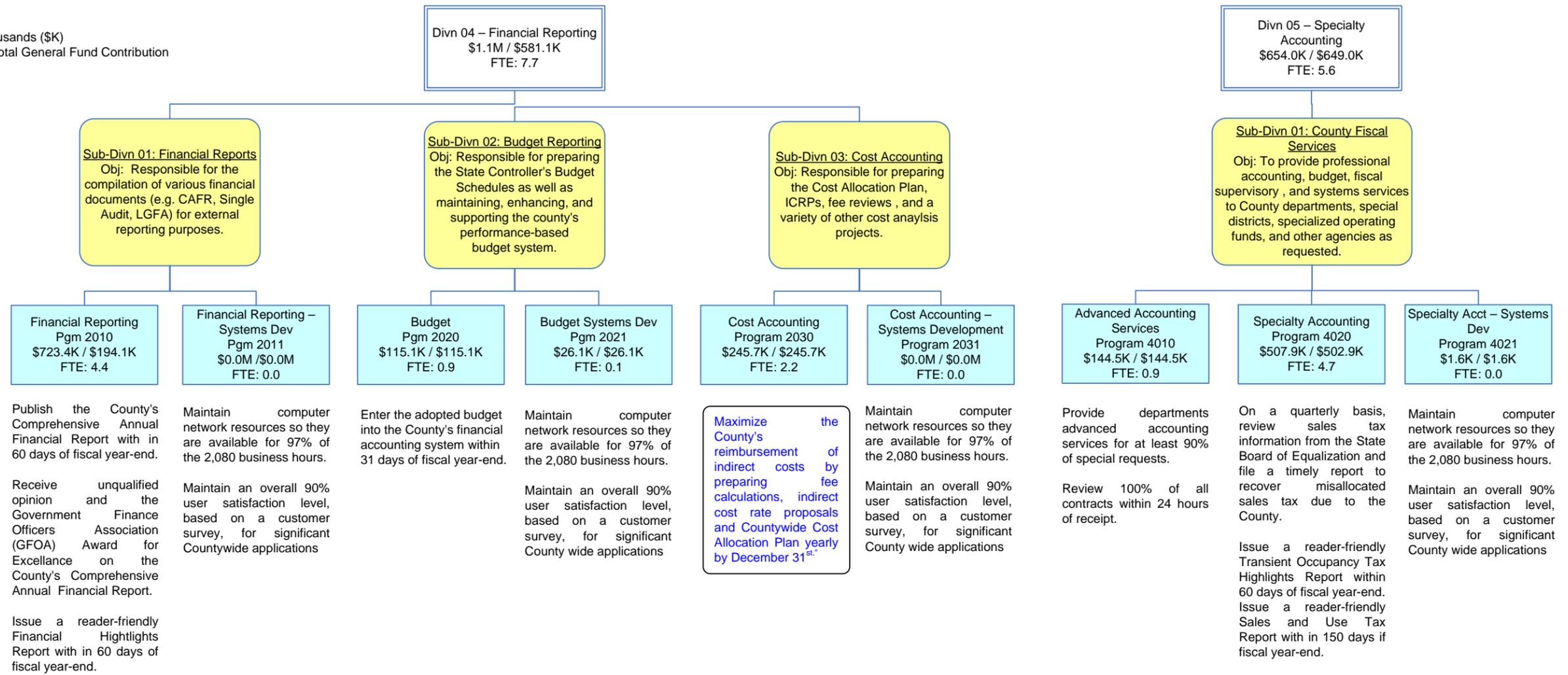Performance Measure to Delete
New Performance Measure

Budgets shown in Millions ($M) or Thousands ($K)
Program Budgets are $Total Uses / $Total General Fund Contribution

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AUDITOR CONTROLLER

Division: # & Title from CCID
Cost Center Report
Budget/GFC from CCID
(Financial Data by Cost Ctr)

Sub-Divn: # & Name from Cost Center Report
Obj: from CCID Inventory

Program: Title from CCID
Number from CCID
Budget/GFC from CCID
(Financial Data by Prog)
FTE: CCID

Divn 04 – Financial Reporting
$1.1M / $581.1K
FTE: 7.7

Divn 05 – Specialty Accounting
$654.0K / $649.0K
FTE: 5.6

Sub-Divn 01: Financial Reports
Obj: Responsible for the compilation of various financial documents (e.g. CAFR, Single Audit, LGFA) for external reporting purposes.

Sub-Divn 02: Budget Reporting
Obj: Responsible for preparing the State Controller's Budget Schedules as well as maintaining, enhancing, and supporting the county's performance-based budget system.

Sub-Divn 03: Cost Accounting
Obj: Responsible for preparing the Cost Allocation Plan, ICRPs, fee reviews , and a variety of other cost anaylsis projects.

Sub-Divn 01: County Fiscal Services
Obj: To provide professional accounting, budget, fiscal supervisory , and systems services to County departments, special districts, specialized operating funds, and other agencies as requested.

Financial Reporting Pgm 2010
$723.4K / $194.1K
FTE: 4.4

Financial Reporting – Systems Dev Pgm 2011
$0.0M /$0.0M
FTE: 0.0

Budget Pgm 2020
$115.1K / $115.1K
FTE: 0.9

Budget Systems Dev Pgm 2021
$26.1K / $26.1K
FTE: 0.1

Cost Accounting Program 2030
$245.7K / $245.7K
FTE: 2.2

Cost Accounting – Systems Development Program 2031
$0.0M / $0.0M
FTE: 0.0

Advanced Accounting Services Program 4010
$144.5K / $144.5K
FTE: 0.9

Specialty Accounting Program 4020
$507.9K / $502.9K
FTE: 4.7

Specialty Acct – Systems Dev Program 4021
$1.6K / $1.6K
FTE: 0.0

Financial Reporting Pgm 2010:

Publish the County's Comprehensive Annual Financial Report with in 60 days of fiscal year-end.

Receive unqualified opinion and the Government Finance Officers Association (GFOA) Award for Excellance on the County's Comprehensive Annual Financial Report.

Issue a reader-friendly Financial Highlights Report with in 60 days of fiscal year-end.

Financial Reporting – Systems Dev Pgm 2011:

Maintain computer network resources so they are available for 97% of the 2,080 business hours.

Maintain an overall 90% user satisfaction level, based on a customer survey, for significant Countywide applications

Budget Pgm 2020:

Enter the adopted budget into the County's financial accounting system within 31 days of fiscal year-end.

Budget Systems Dev Pgm 2021:

Maintain computer network resources so they are available for 97% of the 2,080 business hours.

Maintain an overall 90% user satisfaction level, based on a customer survey, for significant County wide applications

Cost Accounting Program 2030:

Maximize the County's reimbursement of indirect costs by preparing fee calculations, indirect cost rate proposals and Countywide Cost Allocation Plan yearly by December 31st.

Cost Accounting – Systems Development Program 2031:

Maintain computer network resources so they are available for 97% of the 2,080 business hours.

Maintain an overall 90% user satisfaction level, based on a customer survey, for significant County wide applications

Advanced Accounting Services Program 4010:

Provide departments advanced accounting services for at least 90% of special requests.

Review 100% of all contracts within 24 hours of receipt.

Specialty Accounting Program 4020:

On a quarterly basis, review sales tax information from the State Board of Equalization and file a timely report to recover misallocated sales tax due to the County.

Issue a reader-friendly Transient Occupancy Tax Highlights Report within 60 days of fiscal year-end. Issue a reader-friendly Sales and Use Tax Report with in 150 days if fiscal year-end.

Specialty Acct – Systems Dev Program 4021:

Maintain computer network resources so they are available for 97% of the 2,080 business hours.

Maintain an overall 90% user satisfaction level, based on a customer survey, for significant County wide applications

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