

Auditor-Controller

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Auditor-Controller

Administration & Support

Audit Services

Accounting Services

Financial Reporting



FY 2019-20 BUDGET WORKSHOP



Key Challenges / Emerging Issues

- Emphasizing and supporting enhanced countywide internal controls
- Broaden departmental goals to support Renew '22 objectives
- Technology Changes – Updating Administrative Systems
- Accounting Changes – GASB 84, financial reporting model, etc.

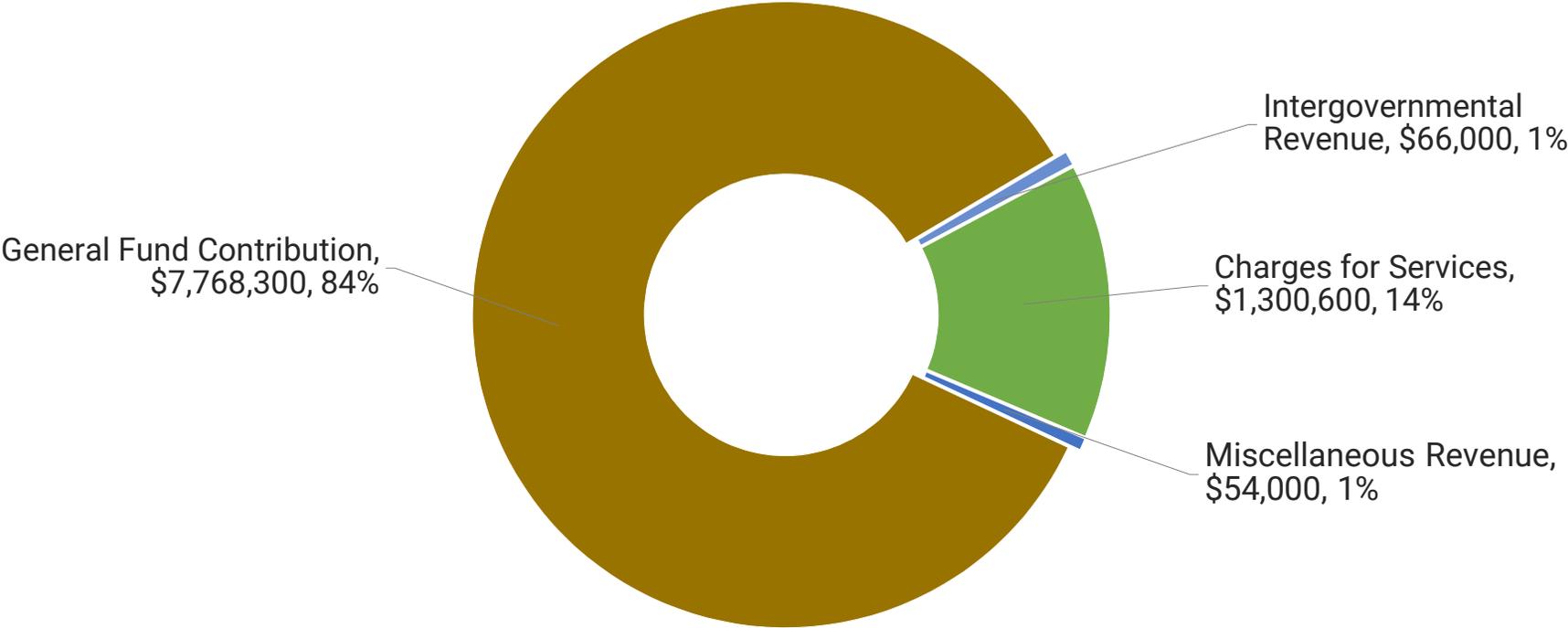


Summary

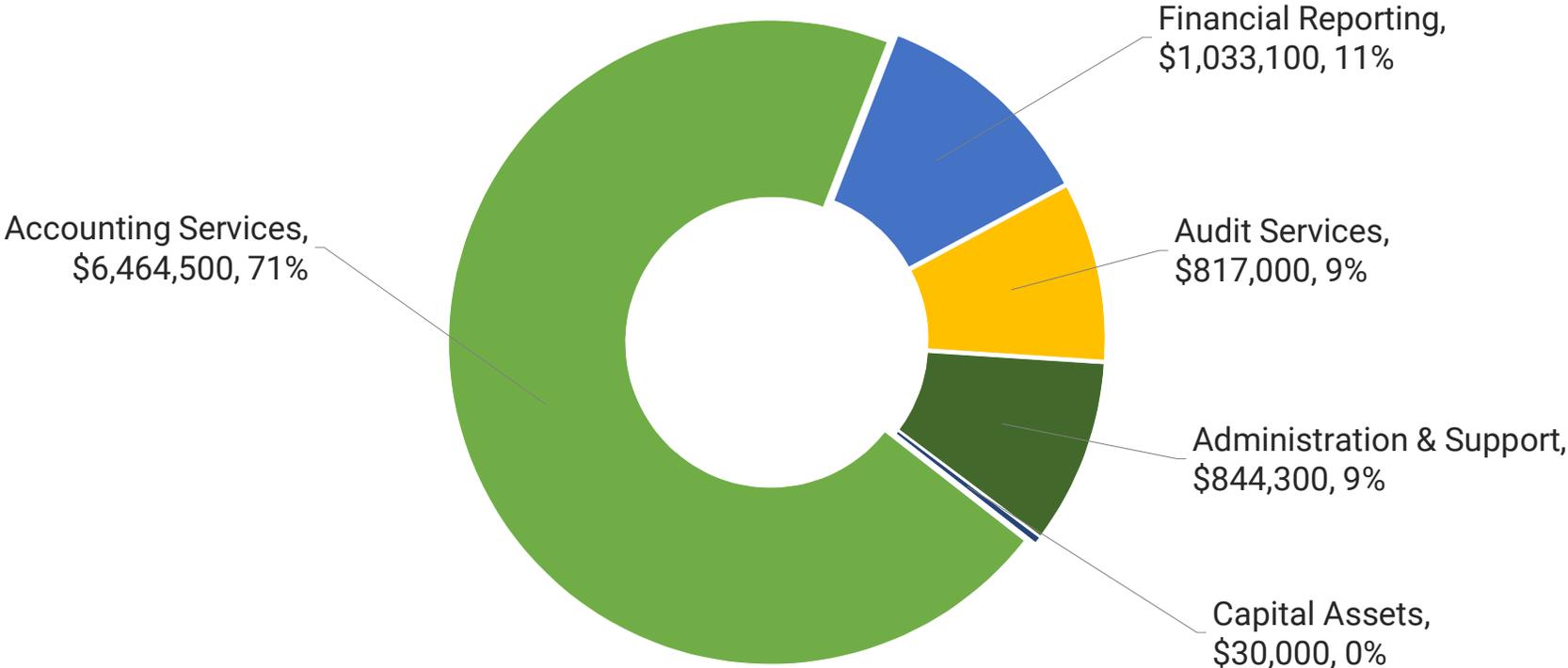
Operating	\$ 9,158,900
Capital	\$ 30,000
General Fund	\$ 7,768,300
FTEs	48.6
Use of One-Time for Ongoing Operations	\$ 0
Service Level Reductions	\$ 0
Restoration Requests	\$ 0
Expansion Requests	\$ 0



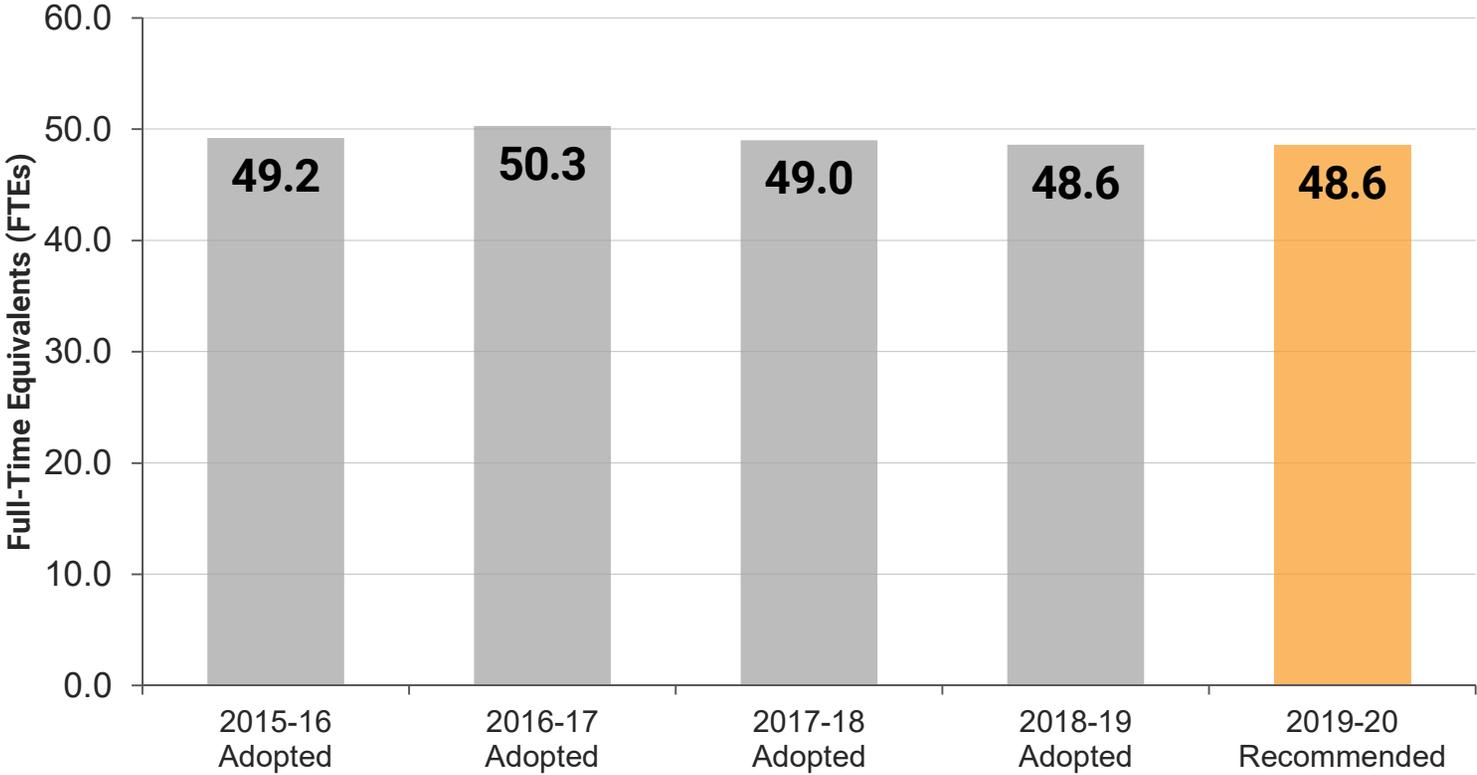
FY 2019-20 Source of Funds



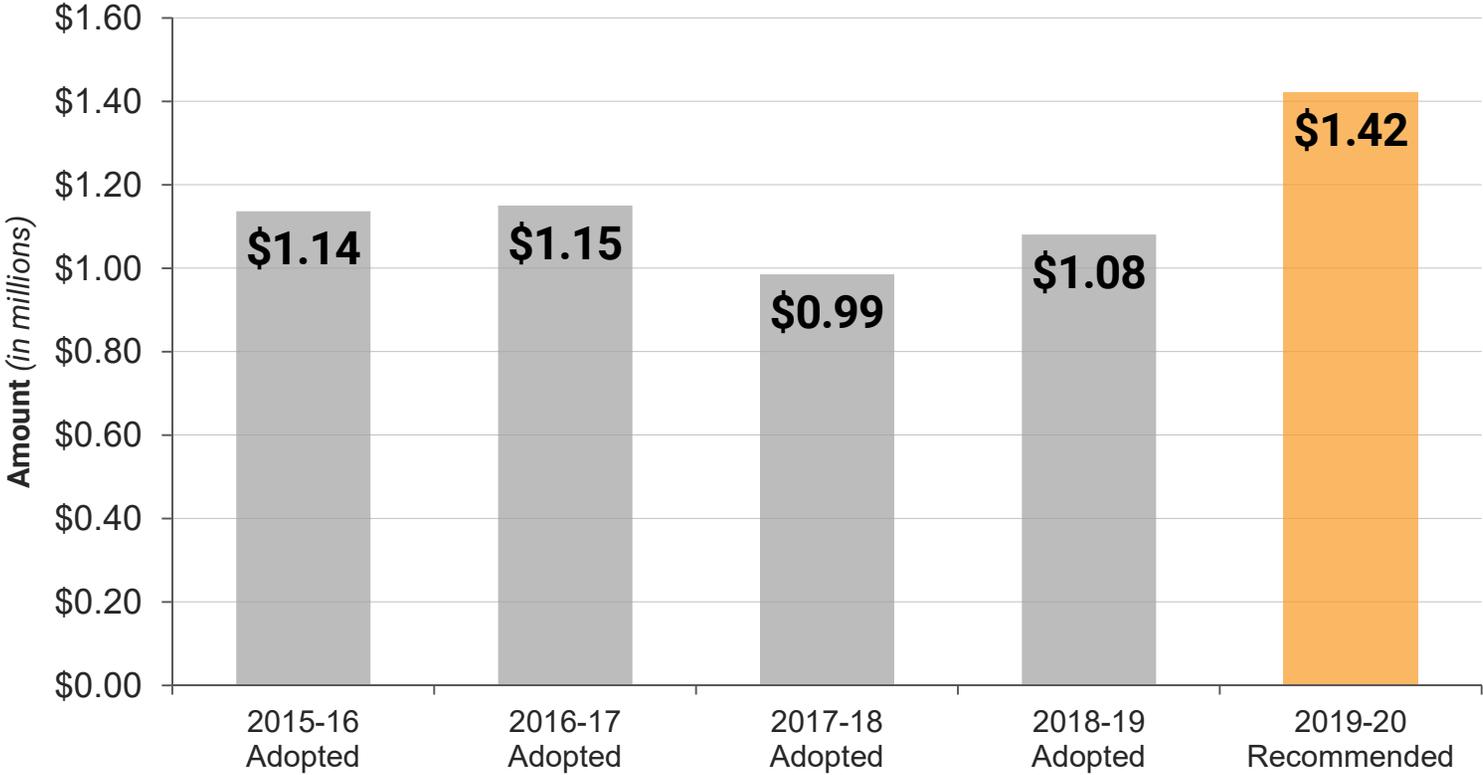
FY 2019-20 Use of Operating Funds



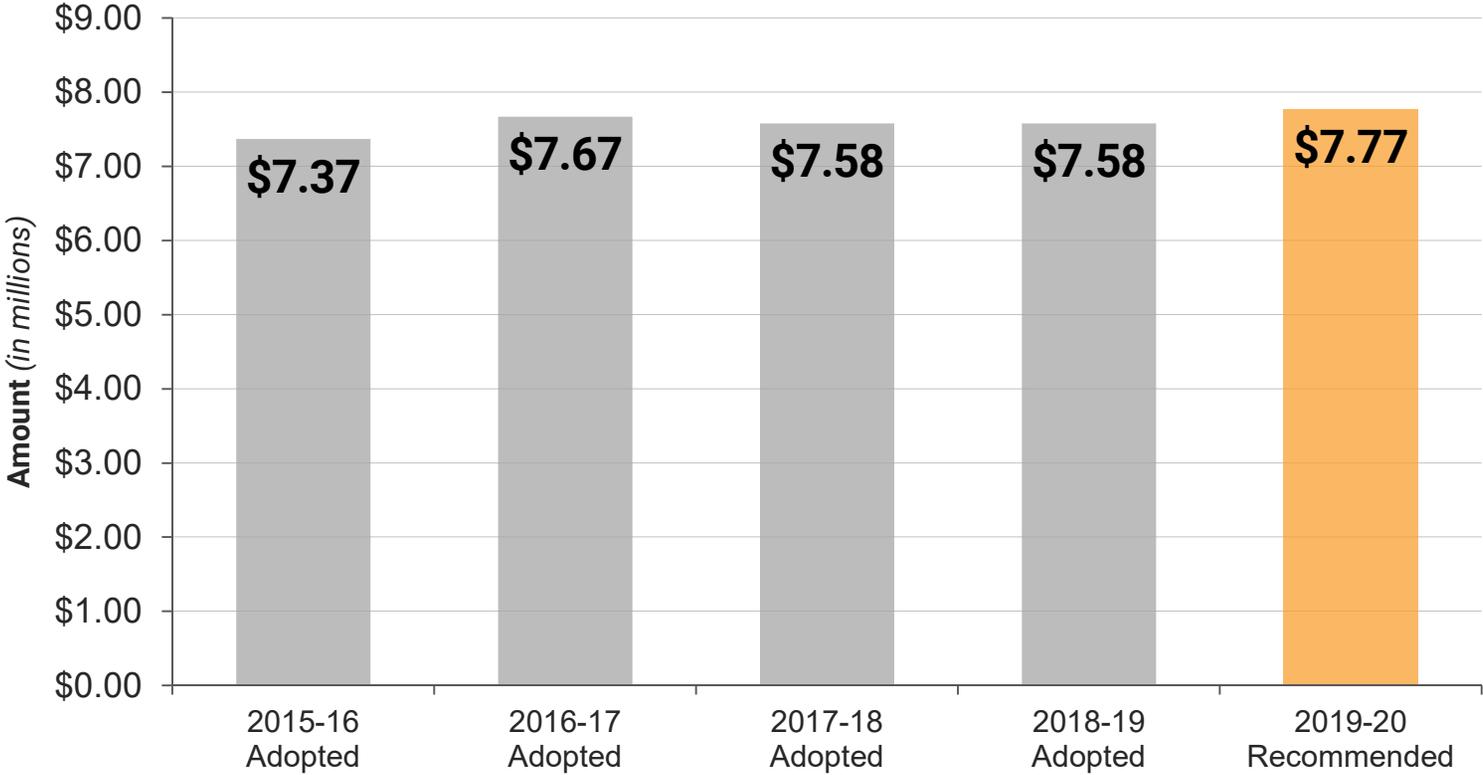
Staffing Summary



Operating Revenue | 5-Year Summary



GFC | 5-Year Summary



FY 2018-19 Anticipated Accomplishments

- Performed internal controls review of certain agency funds, including consideration of GASB 84 requirements.
- Developed and implemented department transfer of assets program.
- Completed implementation of Aumentum Property Tax System.
- Successfully transitioned several key leadership positions while maintaining continuity of operations.
- Formalized a departmental IT strategy group in preparation for administrative systems updates.
- Administered year one of the County Fraud Hotline.



FY 2019-20 Objectives - Operational

- Maintain and enhance the 70 applications in the A-C that serve multiple departments and County agencies.
- Distribute \$990 million in property taxes to local agencies annually.
- Manage biweekly payroll process for approximately 4,580 employees.
- Validate and record 102,000 transactional documents, an average of 400 per day, which include claim payments, vendor changes, general ledger accounting transactions, budget entries, deposit entries, and journal entries.



FY 2019-20 Objectives – Projects & Initiatives

- Assist with a countywide business applications needs assessment (BANA) to review the current status and needs of the County's business systems.
- Begin second phase of a comprehensive review of Auditor-Controller fiscal and accounting policies.
- Continue activities to strengthen and reinforce the culture of customer service and teamwork.
- Continue concerted outreach to departments through the audit plan, internal control reviews, Renew '22 participation, and other engagements.



RENEW '22

We ensure the County's financial integrity and promote efficient, effective, and accountable government.

- Staff Development
- Next Year:
 - Continue Staff Development

- Collaboration with Other Departments Initiatives
- Next Year:
 - Continue Collaboration with Other Departments Initiatives



- Enhance Cost Recovery Policies

- Support to Independent Agencies
- Build up Internal Audit Division
- Paperless Initiatives
- Next Year:
 - Continue Support to Independent Agencies
 - Continue to Build up Internal Audit Division
 - Continue Paperless Initiatives



RENEW '22 | Additional Information

- **Staff Development**
 - Hire the 27th & 28th New Auditor Training & Development (NATD) class
 - Complete fiscal policies training course for all County management with CEO's Office
 - Continue to coordinate and facilitate CFO Consortiums
- **Build Up Internal Audit**
 - Recruit and hire an Audit Supervisor
 - Continue being a resource to other County departments
- **Enhance Cost Recovery Policies for Fees, Grants, and Revenue Contracts.**
 - Fee policy to be completed by June 30, 2019
- **Support to Independent Agencies**
 - RDA Oversight Board went live on July 1, 2018



RENEW '22 | Additional Information

- **Paperless Initiatives**

- Implemented work paper software for Internal Audit and Financial Reporting Divisions
- Implemented Revenue and Tax Code changes that eliminates paper claim forms for certain property tax refunds
- Planning to provide Form W2s online through ESS+ versus printing and mailing them.
- Encouraging vendors to receive their payments via ACH instead of paper warrants.

- **Collaboration with Other Departments Initiatives**

- As a central service department, we will continue to be involved with many departments on their Renew '22 initiatives.



Performance Measures

Description	2016-17 Actual	2017-18 Actual	2018-19 Est. Actual	2019-20 Recommended
Percentage of annual payroll disbursements to employees through Direct Deposit (Target: 99%)	98% 4,662 / 4,740	99% 4,569 / 4,629	99% 4,535 / 4,580	99% 4,455 / 4,500
Percentage of employees using web-based time entry system (Target: 95%)	93% 4,422 / 4,740	94% 4,366 / 4,629	95% 4,351 / 4,580	95% 4,275 / 4,500
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: 83%)	81% \$534K / \$656M	83% \$561K / \$673M	83% \$561K / \$673M	83% \$561K / \$673M



Performance Measures

Description	2016-17 Actual	2017-18 Actual	2018-19 Est. Actual	2019-20 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)	86	91	91	91
Percentage of department budget expended on training (Target: 1%)	1% \$81K / \$8.1M	1% \$81K / \$8.1M	1% \$86K / \$8.6M	1% \$92K / \$9.2M
Percentage of staff with one or more professional licenses or designations (Target: 50%)	50% 22 / 44	49% 23 / 47	46% 21 / 46	46% 22 / 48



FY 2019-20 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.



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Begin with the end in mind.

Stephen Covey

