

# **AUDITOR-CONTROLLER**

**MISSION STATEMENT**

Our mission is to provide public oversight, fiscal leadership and financial integrity and accountability through effective fiscal monitoring, reporting and safeguarding of public resources and to provide service, assistance and information to the public, Board of Supervisors, the Administrative Office, County departments and employees and special districts.

**PROGRAMS AND SERVICES**

The Auditor-Controller's Office is responsible for a variety of fiduciary activities within the County, including the accounting and reporting of all revenues, expenditures, net assets and fund balances. In addition, the Auditor-Controller maintains financial records for various entities, schools, and special districts within the County. The office is organized in units as follows:

**Accounting Section** – Records all receipts and disbursements of County monies and maintains budgetary control of various funds and departments.

**Audit Section** – Conducts audits of County departments, special districts and Federal and State grants if mandated by law. Staff assigned to this section perform operational, management, performance and departmental audits as directed by the Auditor-Controller and as requested by the Board of Supervisors or the Administrative Office.

**Property Tax Section** – Performs mandated property tax functions, including tax rate computations, tax bill preparation, control and reconciliation of tax charges, tax roll corrections and special report generation. This Section is responsible for distributing the tax proceeds to all government agencies, cities, schools, special districts and the County. In addition, the Property Tax Section provides property tax information and assistance to state, local, and county representatives as well as to the general public.

**FY 2008-09 ACCOMPLISHMENTS**

- Received the Government Finance Officers Association "Award for Excellence in Financial Reporting" for the County's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2008, which was produced in conjunction with the Administrative Office.
- Maintained and continue to maintain a smooth transition of staff and duties to the Administrative Office per the Finance Management Options Committee recommendations.
- Worked efficiently and timely with independent auditors, who conducted the financial audit for the fiscal year ending June 30, 2008.
- Provided staffing for the Emergency Operations Center during the summer fires of 2008.
- Produced a timely and accurate close of the FY 2007-08 general ledger. Submitted the Annual Financial Transaction Report and Final Budget to the State timely and accurately.

**SUMMARY OF DEPARTMENTAL BUDGET REQUEST**

- The Department budget request includes funding to maintain FY 2008-09 staff and operations levels. As directed by the Board of Supervisors, some financial duties (as well as positions) transitioned out of the Auditor's office in FY 2008-09. Until remaining duties are transferred out of the Auditor-Controller's Office, sufficient funding is requested to keep positions in the department to continue those duties.

**CHIEF ADMINISTRATIVE OFFICER'S RECOMMENDATION**

- The recommendation includes appropriation of \$1,817,718 with restricted revenue of \$2,369,983 (including \$1,195,170 in charges to non-General Fund departments, \$703,218 in outside revenues, and \$471,595 in charges to General Fund departments that are shown as a negative appropriation). Charges to County departments for services provided are based on the previous year's actual costs, and the actual costs for FY 2009-10 will be adjusted in subsequent years. On average, approximately 40% of the charges from all internal service departments are ultimately paid with discretionary revenues.
- The recommendation includes sufficient appropriation to the Auditor-Controller to perform the chartered duties of the office.
- The recommendation includes the deletion of 2 vacant Accounting Specialist positions and replacing them with 1 new position, whose description and title will be finalized in conjunction with Human Resources. The new position will require a Certified Public Accountant designation or substantial governmental accounting experience with thorough understanding of Governmental Accounting Standards Board (GASB) guidelines. This is necessitated by the increasing complexity of governmental accounting, and the need for the appropriate skill set to oversee various high-level functions.

BUDGET CODE 050

UNIT TITLE - AUDITOR/CONTROLLER

BUTTE COUNTY  
STATE OF CALIFORNIA  
BUDGET UNIT EXPENDITURE DETAIL  
SCHEDULE 9 2009-10

FUNCTION 1 - AUDITOR/CONTROLLER  
ACTIVITY - 12 -  
FUND - 0010 - COUNTY GENERAL FUND 0010

ACCOUNT	TITLE	ACTUAL 2007-08	ADOPTED 2008-09	REQUESTED 2009-10	RECOMMENDED 2009-10	ADOPTED 2009-10
<b>EXPENDITURES</b>						
510	SALARIES & EMPLOYEE BENE	2,038,057	1,595,571	1,500,155	1,500,155	
520	SERVICES & SUPPLIES	281,340	302,639	153,837	153,837	
560	FIXED ASSETS	10,046	21,747	10,747	-	
TOTAL	DIRECT	2,329,443	1,919,957	1,664,739	1,653,992	-
570	OTHER FINANCING USES	(526,743)	(406,564)	(307,856)	(307,869)	
<b>TOTAL EXPENDITURES</b>		<b>1,802,700</b>	<b>1,513,393</b>	<b>1,356,883</b>	<b>1,346,123</b>	<b>-</b>
<b>REVENUES</b>						
50100	STATE REVENUES	6,542	20,000	20,000	20,000	
50300	OTHER INTERGOVT REVENUES	13,482	13,482	13,482	13,482	
TOTAL	GOVERNMENTAL REVENUES	20,024	33,482	33,482	33,482	-
60000	CHARGES FOR SERVICES	2,040,171	1,900,368	1,859,906	1,859,906	
70000	MISCELLANEOUS REVENUES	7,757	7,000	5,000	5,000	
<b>TOTAL REVENUES</b>		<b>2,067,952</b>	<b>1,940,850</b>	<b>1,898,388</b>	<b>1,898,388</b>	<b>-</b>
<b>NET COUNTY COSTS/USE OF FUND BALANCE</b>		<b>(265,251)</b>	<b>(427,457)</b>	<b>(541,505)</b>	<b>(552,265)</b>	<b>-</b>

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