

Mission Statement

The Auditor-Controller's Office is dedicated to providing public oversight, fiscal leadership, financial integrity, transparency, and accountability through the effective fiscal monitoring, reporting, auditing, and safeguarding of public resources and to provide service, assistance, and information to the public, the Board of Supervisors, County Administration, County departments, employees, and special districts. The department prioritizes collaborative government, while maintaining regulatory compliance and oversight of taxpayer's hard-earned dollars.

Department Description and Key Issues

The Auditor-Controller's Office is responsible for general accounting and the reporting of all revenues, expenditures, net assets, and fund balances in the Comprehensive Annual Financial Report. In addition, the office maintains financial records for various entities, schools, county service areas, and special districts within the County. The office is organized into separate sections with the following functions:

General Accounting Section – The General Accounting Section is responsible for processing and auditing claims submitted by County departments and special districts within the adopted appropriations set by the Board of Supervisors, monitoring activity of County issued credit cards, ensuring program compliance with periodic reviews of department records, reconciling and preparing mandated reports related to its activities, and developing procedures and trainings for County departments to ensure fiscal knowledge is strengthened countywide.

Financial Reporting Section – The Financial Reporting Section is responsible for preparing accurate and timely financial statements; providing oversight of accounting policies and procedures; auditing all general ledger transactions submitted by all County departments within compliance of Generally Accepted Accounting Principles, Government Accounting Standards Board, and State Controller's guidelines; capital asset accounting; court accounting revenue distribution; and auditing and posting of transfers and revisions to the appropriations adopted by the Board of Supervisors.

Support Service/Audit Section – The Support Services Section is responsible for maintaining department information systems, collaborating with County departments to implement new, improved technological advances, and providing training to County departments on the County financial system. The Audit Section is responsible for providing oversight of accounting policies and procedures; evaluating internal controls; and conducting audits of County departments, special districts, and federal and State grants as 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 County Administration Department.

Property Tax Section - The 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, this section provides property tax information and assistance to the general public, State, local, and County representatives.

In fiscal year 2019-20, the Auditor-Controller’s Office will continue to provide financial support and analysis in conjunction with the County Administration Department, as well as monitor cash flow, revenues, expenditures, capital assets, and necessary budget adjustments. Key initiatives for the year include:

- Continuing to utilize updated technology to automate business processes while ensuring regulatory compliance;
- Establishing audit schedules of County departments, special districts, and mandated federal and State grants;
- Providing training opportunities to employees for purposes of improving efficiencies and streamlining implementation of State and federal legislative changes; and
- Supporting Camp Fire recovery efforts.

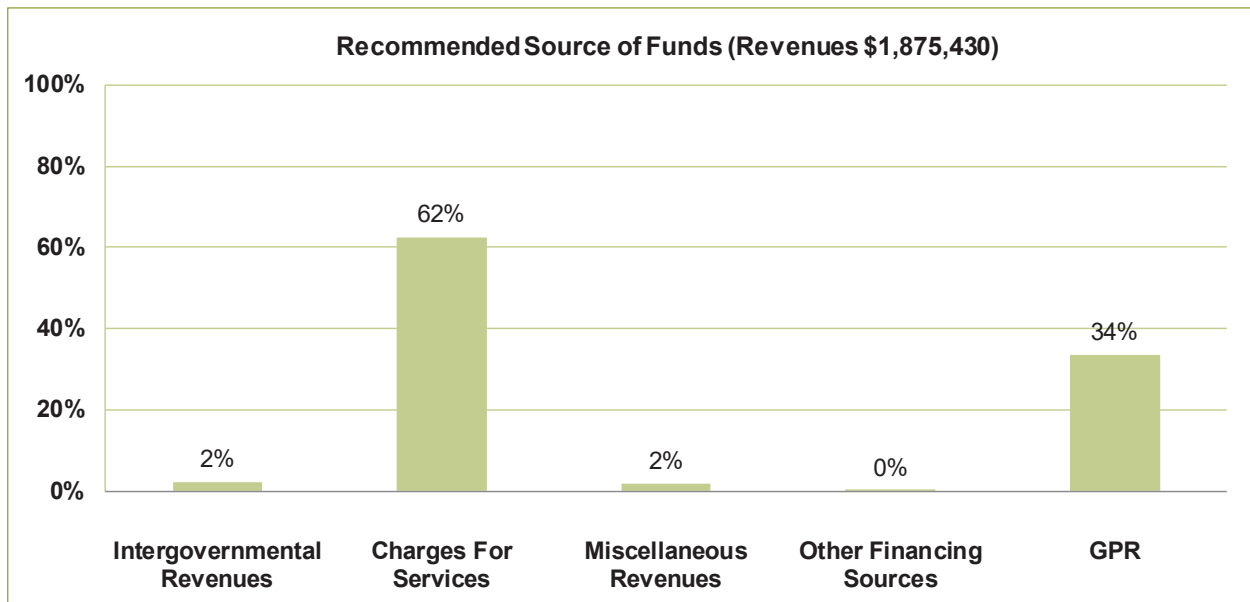
AUDITOR-CONTROLLER BUDGET

	2017-18 Actuals	2018-19 Adopted	2019-20 Requested	2019-20 Recommended
Intergovernmental Revenues	42,504	52,346	40,980	40,980
Charges For Services	1,286,979	1,261,545	1,171,282	1,171,282
Miscellaneous Revenues	25,154	33,900	33,222	33,222
Other Financing Sources	1,200	1,200	1,200	1,200
Total Revenues	\$ 1,355,837	\$ 1,348,991	\$ 1,246,684	\$ 1,246,684
Salaries and Employee Benefits	1,774,449	1,888,729	1,902,695	1,912,051
Services and Supplies	190,381	181,198	178,518	178,518
Other Charges	9,819	12,561	14,001	14,001
Special Items	(209,504)	(236,820)	(232,372)	(229,140)
Total Expenditures	\$ 1,765,145	\$ 1,845,668	\$ 1,862,842	\$ 1,875,430
Net Costs/Use of Fund Balance	\$ 409,308	\$ 496,677	\$ 616,158	\$ 628,746

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Source of Funds (Revenues)

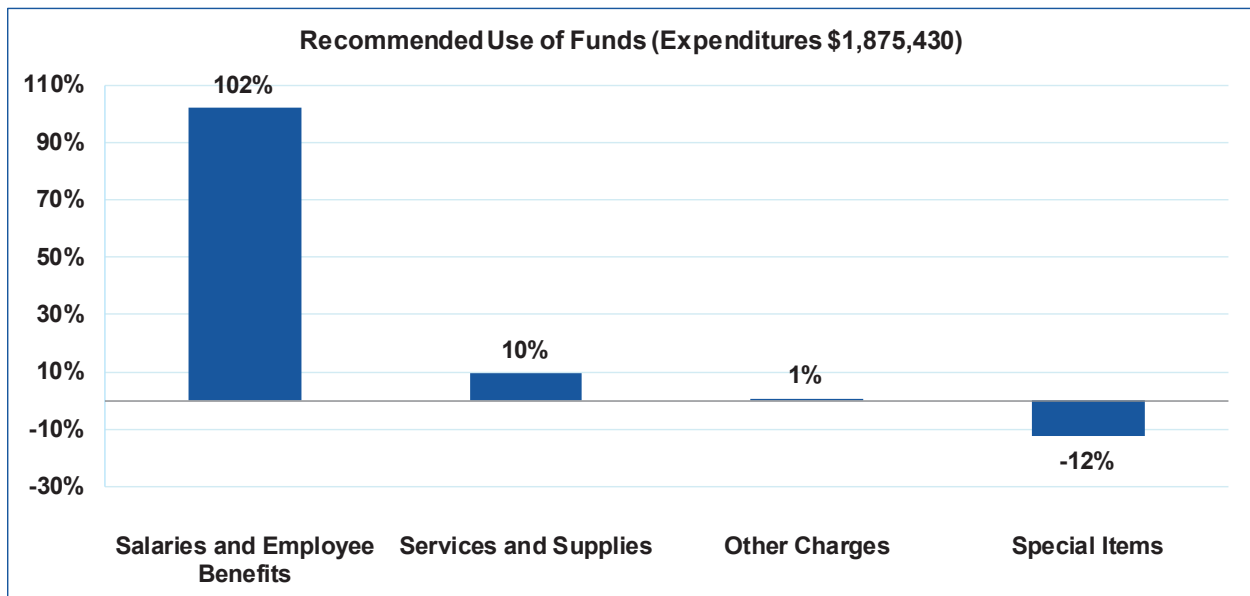
- Charges for services are the revenues from non-General Fund departments and outside agencies for various accounting and auditing services.
- General purpose revenue (GPR) is the General Fund contribution to operate the department, which includes property tax administration and supplemental property tax administration revenue.
- Intergovernmental revenues are revenues from internal service funds, the Neal Road Recycling and Waste Facility, and non-County entities for services provided by the department.
- Miscellaneous revenue includes unclaimed property tax refunds, as allowed by State law.



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Use of Funds (Expenditures)

- Salaries and benefits is the largest expenditure category for the department. Due to the Special Items category containing negative expenditures, Salaries and Benefits show as more than 100% of budget.
- Services and supplies include office supplies, utilities, training, and maintenance agreements, which includes the department’s share of the Megabyte property tax system.
- Other charges include interfund transfers for space use allowance.
- Special items include both positive expenditures (transfers) and negative expenditures (reimbursements), which when combined result in an overall negative expenditure for the category. The components of this category include:
 - Transfers for the department’s share of costs for support services provided by Administration, County Counsel, General Services, Human Resources, Information Systems, and Treasurer.
 - Reimbursements to the Auditor’s Office from General Fund departments for support services provided, which are reflected as negative expenditures.



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Summary of Budget Request and Recommendation

Salaries & Employee Benefits

Requested

- The department budget request includes funding to maintain current staffing levels.
- The department budget request includes the elimination of 1.0 Accounting Specialist sunset position.

**Full Time Equivalent
Position Allocations**

		Total
2015-16	Adopted Positions	22.00
2016-17	Adopted Positions	21.00
2017-18	Adopted Positions	20.00
2018-19	Adopted Positions	20.00
2018-19	Current Positions *	21.00
2019-20	Recommended Positions	20.00

*As of 4/9/2019

Recommended

- The recommendation includes funding to maintain current staffing levels.
- The recommendation includes the requested elimination of 1.0 sunset position.

Services & Supplies

Requested

- The department budget request includes funding to maintain current service levels.

Recommended

- The recommendation includes funding to maintain current service levels.

Capital Assets

Requested

- The department budget request does not include any capital assets.

Recommended

- The recommendation does not include any capital assets.

BUTTE COUNTY
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2019-20

BUDGET UNIT: 050 - AUDITOR-CONTROLLER
 FUNCTION: GENERAL GOVERNMENT
 ACTIVITY: FINANCE
 FUND: 0010 - GENERAL FUND

Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Estimated	2019-20 Requested	2019-20 Recommended	2019-20 Adopted by Board of Supervisors
1	2	3	4	5	6
REVENUES					
450 INTERGOVERNMENTAL REVENUES	42,504	52,346	40,980	40,980	-
460 CHARGES FOR SERVICES	1,286,979	1,261,545	1,171,282	1,171,282	-
470 MISCELLANEOUS REVENUE	25,154	33,900	33,222	33,222	-
480 OTHER FINANCING SOURCES	1,200	1,200	1,200	1,200	-
TOTAL REVENUES	\$1,355,837	\$1,348,991	\$1,246,684	\$1,246,684	-
EXPENDITURES/APPROP.					
510 SALARIES & EMPLOYEE BENE	1,774,449	1,888,729	1,902,695	1,912,051	-
520 SERVICES & SUPPLIES	190,381	181,198	178,518	178,518	-
550 OTHER CHARGES	9,819	12,561	14,001	14,001	-
590 SPECIAL ITEMS	(209,504)	(236,820)	(232,372)	(229,140)	-
TOTAL EXPENDITURES/APPROP.	\$1,765,145	\$1,845,668	\$1,862,842	\$1,875,430	-
NET COSTS/USE OF FUND BALANCE	\$409,308	\$496,677	\$616,158	\$628,746	-