

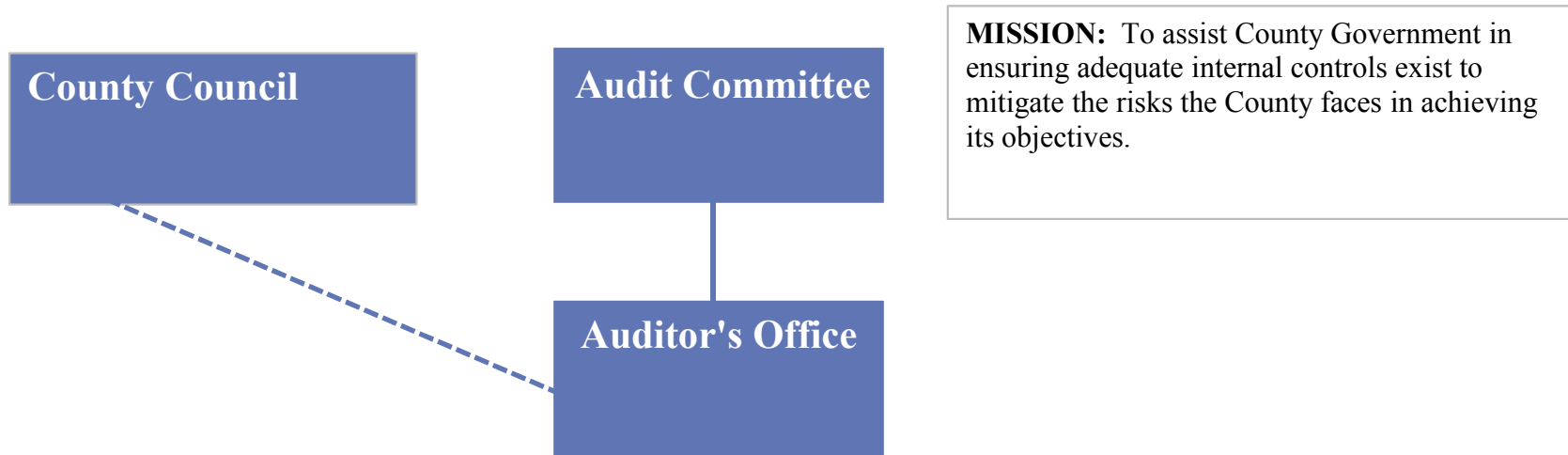


# **Fiscal Year 2020 Recommended Budget Presentation to County Council**

**COUNTY AUDITOR**

## FY2020 ORGANIZATIONAL CHART

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The County Auditor's Office has three primary responsibilities:

Assists the County Executive and County Council in the fulfillment of their fiduciary responsibilities by independently examining the County's internal control systems to determine whether adequate internal controls exist to help ensure the accomplishment of the County's objectives in an effective and efficient manner.

Coordinates and oversees the annual financial audits of the County's financial statements and the County Pension Program's financial statements, as well as the annual compliance audit of the County's federal programs.

Investigates reports of suspected fraud, waste, and/or abuse filed via the County's Fraud, Waste and Abuse Hotline.

## ACCOMPLISHMENTS AND GOALS

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The **department** has completed and/or is anticipated to complete the following accomplishments in Fiscal Year 2019.

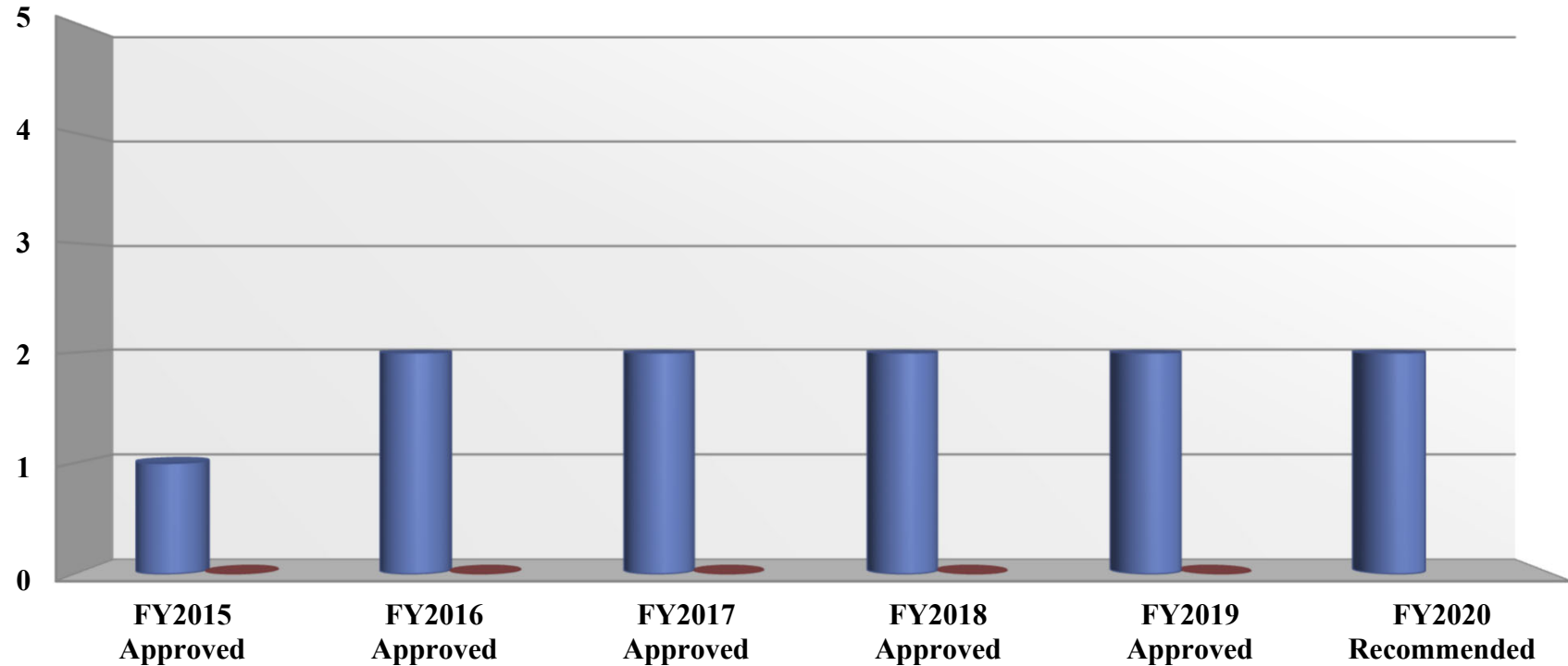
- *Continued to provide assistance to the County Administration in gathering support to help recoup a quarter of a million dollars in underbilled sewer revenue.*
- *Monitored progress of the County Administration's efforts in recouping medical invoice overpayments for workers' compensation. Our audit identified this issue and the County has been able to recoup close to a half million dollars.*
- *Completed comprehensive audit of the County's fleet resulting in enhanced controls over the various aspects of managing the fleet, including (1) clarification of the methodology for the interest rate being charged on vehicle leases and the verification of each lease's interest rate, (2) ensuring vehicle information on the County's financial system agrees with that on the fleet management system, and (3) developing written policies and procedures for various functions such as fleet acquisition and fleet utilization.*
- *Worked with the Office of Finance in reviewing the methodology for calculating the property tax rates for the local service function and general operating budgets, and in recommending enhancements to such methodology.*
- *Managed with the Office of Finance the annual Financial Statement Audit, Federal Grants Audit, and Pension Audit. The County received unmodified opinions on all three audits.*

The **department** will achieve the following major goals in Fiscal Year 2020.

- *Accomplish Annual Internal Audit Plan and provide results to Audit Committee and County Council.*
- *Explore and bring to management's attention ideas to increase County revenues and decrease County expenses.*
- *Help to ensure an ethical culture throughout County Government by thoroughly investigating reports filed with the Fraud, Waste and Abuse Hotline, and by participating on the Ethics Code Revisions Committee.*
- *Ensure external auditors meet key deadlines established by Finance and the Audit Department, and that the annual audited financial statements are issued on a timely basis.*
- *Continue to work with the County Administration on special projects which bring value to the County Government and taxpayers, such as enhancements to the methodology for calculating the local service function and general operating budgets.*

# **POSITION OVERVIEW**

## POSITION HISTORY



	FY2015 Approved	FY2016 Approved	FY2017 Approved	FY2018 Approved	FY2019 Approved	FY2020 Recommended
■ Number of Positions	1	2	2	2	2	2
■ Vacancies	0	0	0	0	0	

In FY 2016, the County Auditor's Office hired a full-time Staff Auditor.



**DIVERSITY SUMMARY  
CALENDAR YEAR 2017-2018**

JOB CATEGORIES	Calendar Year	NUMBER OF EMPLOYEES														
		MALE							FEMALE							Totals
		Hispanic or Latino	White (Non Hispanic or Latino)	Black or African American (Non Hispanic or Latino)	Asian (Non Hispanic or Latino)	Native Hawaiian or Other Pacific Islander (Non Hispanic or Latino)	American Indian or Alaska Native (Non Hispanic or Latino)	Two or More Races (Non Hispanic or Latino)	Hispanic or Latino	White (Non Hispanic or Latino)	Black or African American (Non Hispanic or Latino)	Asian (Non Hispanic or Latino)	Native Hawaiian or Other Pacific Islander (Non Hispanic or Latino)	American Indian or Alaska Native (Non Hispanic or Latino)	Two or More Races (Non Hispanic or Latino)	
Officials and Administrators	2018															
	2017															0
Professionals	2018								1		1					2
	2017								1		1					2
Technicians	2018															0
	2017															0
Paraprofessionals	2018															0
	2017															0
Administrative Support	2018															0
	2017															0
Skilled Craft Workers	2018															0
	2017															0
Service-Maintenance	2018															0
	2017															0
Certain Elected/Appointed Officials	2018		1													1
	2017		1													1
TOTAL	2018	0	1	0	0	0	0	0	0	1	0	0	0	0	0	3
	2017	0	1	0	0	0	0	0	0	1	0	0	0	0	0	3

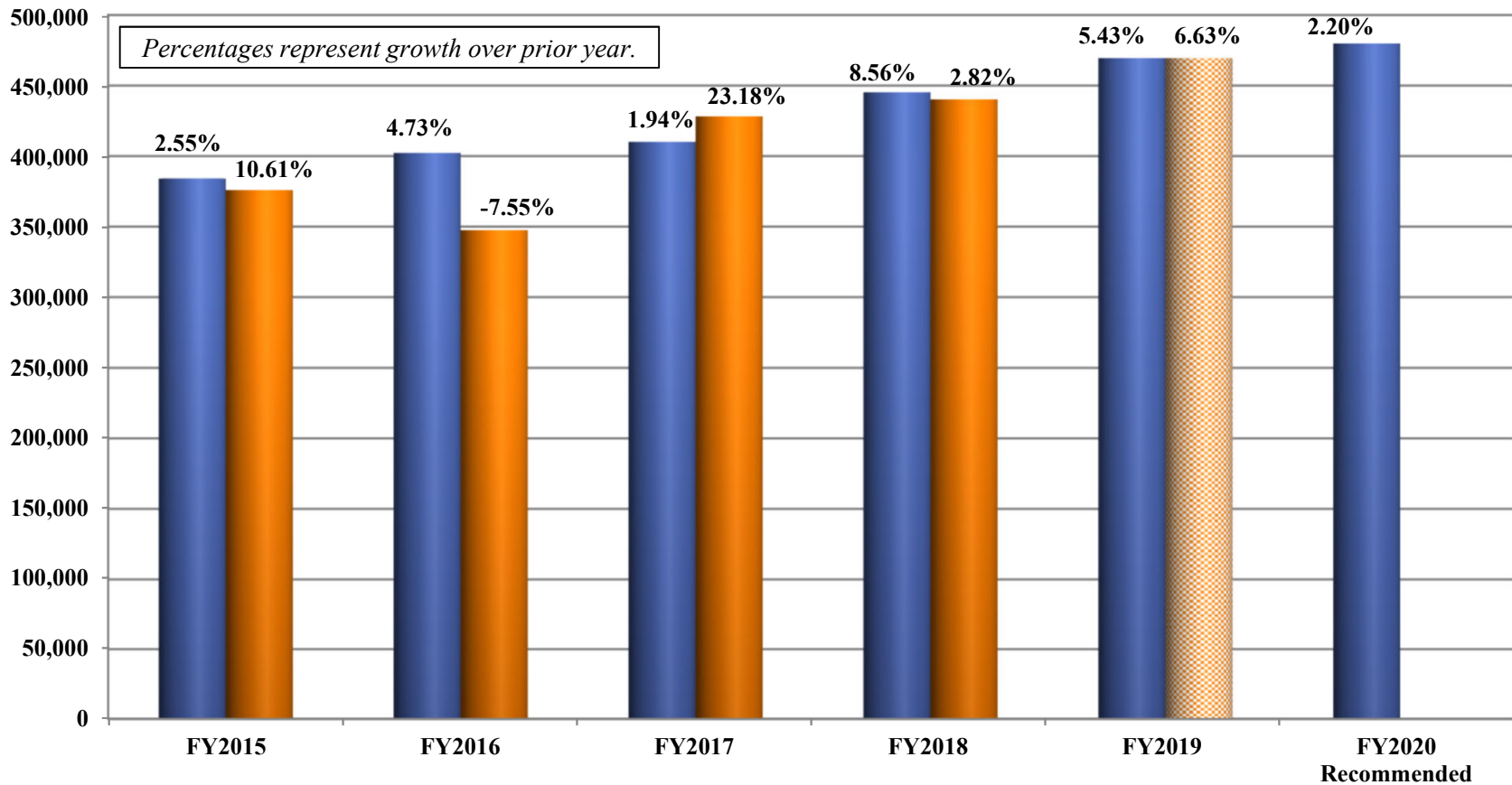
CY 2018			
Category	Males	Females	Total
# Total	1	2	3
% Total	33%	67%	100%
# Non White	0	1	1
% Non White	0%	50%	33%

CY 2017			
Category	Males	Females	Total
# Total	1	2	3
% Total	33%	67%	100%
# Non White	0	1	1
% Non White	0%	50%	33%

# **BUDGET OVERVIEW**



## BUDGET / ACTUALS HISTORY



	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020 Recommended
■ Approved Budget	384,091	402,243	410,066	445,165	469,358	479,696
■ Actuals	375,909	347,531	428,096	440,189	469,358	

FY 2017 actuals, among other things, reflected salary and benefits for the Staff Auditor (hired in April 2016) for a full fiscal year. FY 2018 actuals reflected cost of living increases approved by County Council, regular merit increases, and additional hours for the Part-Time Senior Staff Auditor. FY 2019 actuals reflected the effect of the April 2018 negotiated salary increase for an entire year, merit increases, increased benefits costs, and an increase in the external audit fee.



## BUDGET SUMMARY

Budget Category	FY2017 Actuals	FY2018 Actuals	FY2019 Approved	FY2020 Recommended	FY2019 Approved vs.	% Increase/
					FY2020 Recommended	(Decrease) over FY2019 Approved
Salaries and Wages	\$208,991	\$221,271	\$225,706	\$232,111	\$6,405	2.84%
Employee Benefits	\$104,280	\$107,001	\$116,491	\$119,189	\$2,698	2.32%
Training and Civic Affairs	\$5,843	\$4,704	\$5,100	\$5,100	\$0	0.00%
Communications/Utilities	\$292	\$309	\$170	\$1,092	\$922	542.35%
Materials and Supplies	\$0	\$844	\$150	\$150	\$0	0.00%
Contractual Services	\$94,166	\$95,294	\$110,094	\$110,649	\$555	0.50%
Equipment Replacement	\$3,580	\$0	\$0	\$0	\$0	#DIV/0!
Intergovernmental Service Charges	\$10,943	\$10,766	\$11,647	\$11,405	-\$242	-2.08%
<b>Total:</b>	<b>\$428,096</b>	<b>\$440,189</b>	<b>\$469,358</b>	<b>\$479,696</b>	<b>\$10,338</b>	<b>2.20%</b>

Division	FY2017 Actuals	FY2018 Actuals	FY2019 Approved	FY2020 Recommended	FY2019 Approved vs.	% Increase/
					FY2020 Recommended	(Decrease) over FY2019 Approved
Audit	\$428,096	\$440,189	\$469,358	\$479,696	\$10,338	2.20%
<b>Total:</b>	<b>\$428,096</b>	<b>\$440,189</b>	<b>\$469,358</b>	<b>\$479,696</b>	<b>\$10,338</b>	<b>2.20%</b>