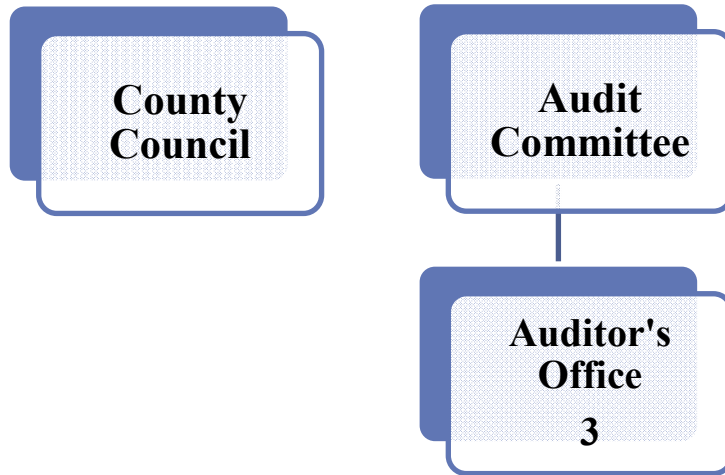




**Fiscal Year 2022 Recommended Budget
Presentation to County Council**

COUNTY AUDITOR

FY2022 ORGANIZATIONAL CHART



MISSION: To assist County Government in ensuring adequate internal controls exist to mitigate the risks the County faces in achieving its objectives.

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.



COUNTY AUDITOR

ACCOMPLISHMENTS AND GOALS

The Office of the County Auditor has completed and/or is anticipated to complete the following accomplishments in Fiscal Year 2021.

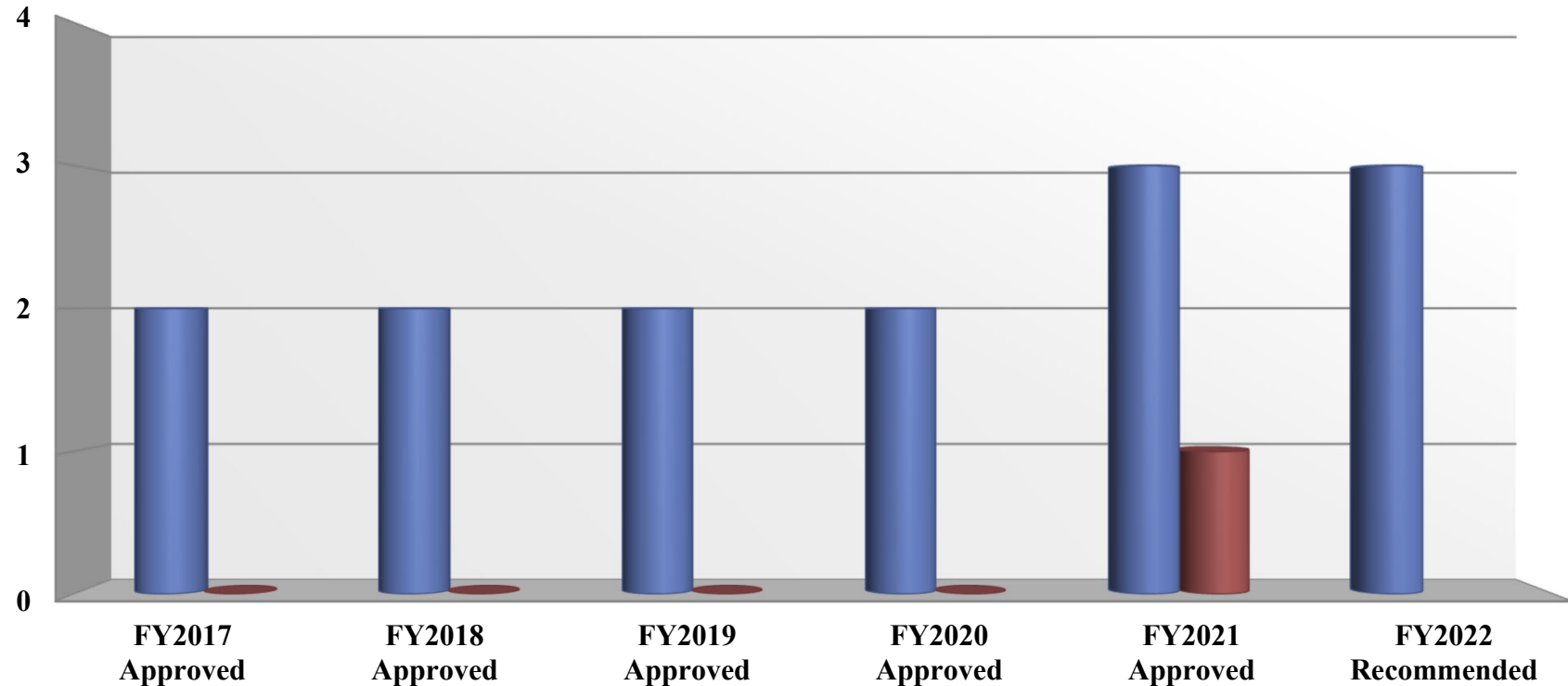
- *County Auditor served as Co-Chair of Audit & Compliance Committee for the CARES Act Task Force. In conjunction with this, the County Auditor's Office developed a Subrecipient Monitoring Policies document and an Excel Workbook to be utilized by subrecipients of CARES Act CRF monies.*
- *Performed testing of FY 2020 and FY 2021 CARES Act CRF expenditures and provided comments and recommendations to County Administration to help prepare for FY 2020 and FY 2021 Single Audits and any Treasury OIG Audits. FY 2020 Single Audit had just one comment (non-major).*
- *Close to issuing audit report on Building and Utility Permit Fees which involved evaluating the internal controls over the assessment and timely collection of such fees.*
- *Managed, with the Office of Finance, the annual Financial Statement Audit, Federal Single Audit, and Pension Audit. The County received unmodified opinions on all three audits.*
- *As a result of a Hotline report, performed a comprehensive, confidential investigation which revealed several policy violations and internal control breakdowns.*
- *Participated on the Local Service Functions Task Force to ensure the law regarding determining tax rates and expenditures for local service functions is fair, transparent, accurate and reflects the true cost of any service paid for by County taxpayers.*

The Office of the County Auditor will achieve the following major goals in Fiscal Year 2022.

- *Complete CARES Act Coronavirus Relief Fund (CRF) project, started in FY2021, of assisting the County Administration to prepare for external audits of the CRF funds, i.e., the FY2021 Single Audit and any Treasury Office of Inspector General (OIG) audits.*
- *For any funds received by the County under the State and Local Coronavirus Fiscal Recovery Funds legislation, assist the County Administration to prepare for external audits of these funds, i.e., the FY2021 Single Audit and any Federal audits.*
- *Develop new Internal Audit Plan and provide ongoing progress and 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 the Office of Finance and the County Auditor's Office, and that the annual audited financial statements are issued on a timely basis.*

POSITION OVERVIEW

POSITION HISTORY



	FY2017 Approved	FY2018 Approved	FY2019 Approved	FY2020 Approved	FY2021 Approved	FY2022 Recommended
■ Number of Positions	2.00	2.00	2.00	2.00	3.00	3.00
■ Vacancies	0.00	0.00	0.00	0.00	1.00	

FY2021 reflects the addition of one Associate Auditor.

POSITION/SALARY CHANGES

ORG Title	FUND	Position #	PG	Position Count	Position Title	Change Amount	Reason for Adjustment
						\$ 18,948	Merit Steps for eligible employees and Pay Plan wage increases
				-	Total Adjustments to Positions	\$ 18,948	Total Salary Adjustments

3.00	Current Fiscal Year Positions
3.00	FY2022 Positions Recommended
0.00%	% Change over Current Fiscal Year Budget

**DIVERSITY SUMMARY
CALENDAR YEAR 2019-2020**

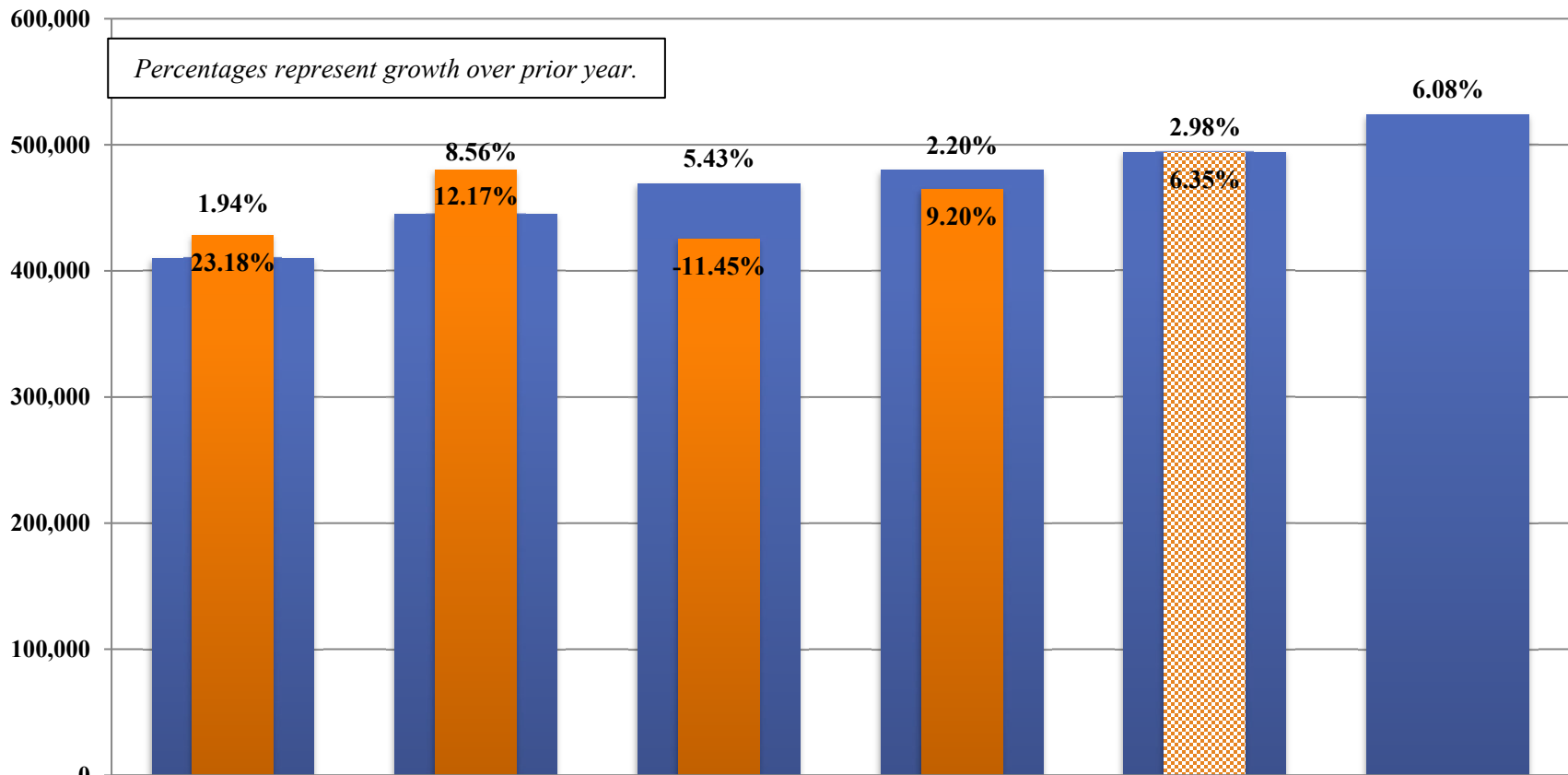
JOB CATEGORIES	Calendar Year	NUMBER OF EMPLOYEES															
		MALE							FEMALE							Totals	
		Hispanic or Latino	White (Non Hispanic or Latino)	Black or African American (Non Hispanic or Latino)	Asian (Non Hispanic or Latino)	Native Hawaiian or Other Pacific Islander (Non Hispanic or Latino)	American 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	2020																
	2019																0
Professionals	2020		1								1						2
	2019		1								1						2
Technicians	2020																0
	2019																0
Paraprofessionals	2020																0
	2019																0
Administrative Support	2020																0
	2019																0
Skilled Craft Workers	2020																0
	2019																0
Service-Maintenance	2020																0
	2019																0
Certain Elected/Appointed Officials	2020																0
	2019																0
TOTAL	2020	0	1	0	0	0	0	0	0	0	1	0	0	0	0	0	2
	2019	0	1	0	0	0	0	0	0	0	1	0	0	0	0	0	2

CY 2020				
Category	Males	Females	Total	
# Total	1	1	2	
% Total	50%	50%	100%	
# Non White	0	1	1	
% Non White	0%	100%	50%	

CY 2019				
Category	Males	Females	Total	
# Total	1	1	2	
% Total	50%	50%	100%	
# Non White	0	1	1	
% Non White	0%	100%	50%	

BUDGET OVERVIEW

BUDGET / ACTUALS HISTORY



	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
■ Budget	410,066	445,165	469,358	479,696	493,968	523,977
■ CARES Act				-		
■ Actuals	428,096	480,189	425,215	464,350	493,843	

FY2021 Actuals reflect Department projected expenditures through June 2021.

FY2019 actuals reflect accrual to FY2018 for external audit expenses.

FY2018 actuals reflect cost of living increases, merit increases, and additional hours for a part-time Senior Staff Auditor.

FY2017 actuals reflect salary and benefits for the Staff Auditor (hired in April 2016).

BUDGET CHANGES

Division or Section	FUND	Amount	Reason for Adjustment
Audit	General	\$ 18,948	Merit Steps for eligible employees and Pay Plan wage increases
Audit	General	\$ 11,197	Benefit Rate Adjustment
Audit	General	\$ (427)	Cross Charge Adjustments: (\$427) VOIP
Audit	General	\$ (1,600)	Portion of Pension Audit transferred to Human Resources
Audit	General	\$ 167	Audit Hotline Contract Increase
Audit	General	\$ 1,724	Operating Transfer Charges: \$1,724 Information Systems
		\$ 30,009	Total Adjustments to Budget
		\$ 493,968	Current Fiscal Year Budget
		\$ 523,977	FY2022 Recommended Budget
		6.08%	% Change over Current Fiscal Year Budget

BUDGET SUMMARY

Budget Category	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Recommended	FY2021 Approved vs.	% Increase/
						FY2022 Recommended	(Decrease) over FY2021 Approved
Salaries and Wages	\$ 221,271	\$ 226,721	\$ 236,018	\$ 237,152	\$ 256,100	\$ 18,948	7.99%
Employee Benefits	\$ 107,001	\$ 104,301	\$ 110,570	\$ 140,138	\$ 151,335	\$ 11,197	7.99%
Training and Civic Affairs	\$ 4,704	\$ 4,630	\$ 4,295	\$ 5,100	\$ 5,100	\$ -	0.00%
Communications/Utilities	\$ 309	\$ 260	\$ 459	\$ 1,092	\$ 665	\$ (427)	-39.10%
Materials and Supplies	\$ 844	\$ 45	\$ 523	\$ 150	\$ 150	\$ -	0.00%
Contractual Services	\$ 138,933	\$ 79,237	\$ 81,982	\$ 97,733	\$ 96,300	\$ (1,433)	-1.47%
Operating Transfer Charges	\$ 10,766	\$ 10,021	\$ 9,796	\$ 12,603	\$ 14,327	\$ 1,724	13.68%
Total	\$ 483,828	\$ 425,215	\$ 443,643	\$ 493,968	\$ 523,977	\$ 30,009	6.08%