

County Auditor

Department Overview

The Gallatin County Auditor's Office independently serves the citizens of Gallatin County by promoting accountability, fiscal integrity and openness in County Government. The Office ensures the proper use of public resources by adhering to laws, regulations and by working with local government and its citizens.

The County Auditor is an elected position serving a four-year term. In general, the Auditor's responsibilities include, but are not limited to the following:

- Review of all claims against the County for compliance with County policies, state law and generally accepted accounting principles.
- Recommendation to the Board of County Commissioners to approve or deny payment of each claim presented.
- Examination of the books and accounts of County and township officers on a quarterly basis, and
- Other related duties as assigned by the County Commissioners.

Department Goals

- To promote open and accountable government by providing independent and impartial reviews, public access to information, and service for County government and the public.
- To ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.

Recent Accomplishments

- Increased the scope of scheduled audits.
- Conducted physical inventories of County assets.
- Worked closely with the Finance and Accounting Office to minimize duplication of work.
- Maintained reduction in staff below FY 2007 level.
- Established and implemented internal controls and necessary forms and procedures.
- Monitored vendor accounts for accuracy and elimination of duplicates.
- Assisted in training County staff on Accounting and Auditing Policies and Procedures.
- Maintained F.A.AC.T. monthly meetings consisting of the Finance, Auditor, Accounting and Treasurer's Office to facilitate better communication within county offices.
- Effected change when needed and supported existing good practices with technical assistance, advocacy special studies and audits.
- Assisted in the audit and compilation of the Schedule of Federal Awards for Fiscal Year 2010.
- Assisted in the creation and adoption of a new county-wide grants policy
- Worked closely with the Grants and Projects Department in addressing external audit concerns.
- Performed audits of the financial activity of departments experiencing management turn-over.
- Facilitated County-wide fraud and internal control training.
- Staff achieved Certified Fraud Examiner (CFE) designations.

GENERAL GOVERNMENT

County Auditor

Department Budget

| Object of Expenditure | Actual FY 2010 | Final FY 2011 | Actual FY 2011 | Request FY 2012 | Preliminary FY 2012 | Final FY 2012 |
|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel | \$ 149,892 | \$ 153,382 | \$ 149,892 | \$ 153,462 | \$ 155,545 | \$ 155,587 |
| Operations | 20,767 | 15,799 | 20,767 | 15,799 | 15,799 | 15,799 |
| Debt Service | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total | <u>\$ 170,659</u> | <u>\$ 169,181</u> | <u>\$ 170,659</u> | <u>\$ 169,261</u> | <u>\$ 171,344</u> | <u>\$ 171,386</u> |

Budget by Fund Group

| | | | | | | |
|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Fund | \$ 170,659 | \$ 169,181 | \$ 170,659 | \$ 169,261 | \$ 171,344 | \$ 171,386 |
| Special Revenue Funds | - | - | - | - | - | - |
| Debt Service Funds | - | - | - | - | - | - |
| Capital Project Funds | - | - | - | - | - | - |
| Enterprise Funds | - | - | - | - | - | - |
| Internal Service Funds | - | - | - | - | - | - |
| Trust & Agency Funds | - | - | - | - | - | - |
| Total | <u>\$ 170,659</u> | <u>\$ 169,181</u> | <u>\$ 170,659</u> | <u>\$ 169,261</u> | <u>\$ 171,344</u> | <u>\$ 171,386</u> |

Funding Sources

| | | | | | | |
|---------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Tax Revenues | \$ 58,370 | \$ 60,609 | \$ 59,397 | \$ 60,609 | \$ 61,479 | \$ - |
| Non-Tax Revenues | 92,111 | 104,178 | 103,136 | 92,094 | 94,377 | - |
| Cash Reappropriated | 20,178 | 4,395 | 8,127 | 16,558 | 15,488 | 171,386 |
| Total | <u>\$ 170,659</u> | <u>\$ 169,181</u> | <u>\$ 170,659</u> | <u>\$ 169,261</u> | <u>\$ 171,344</u> | <u>\$ 171,386</u> |

Department Personnel

| No. of Positions | FT/PT | Title | FTE |
|---------------------|-----------|------------------------|------|
| 1 | Full-Time | Elected County Auditor | 1.00 |
| .5 | Full-Time | Accountant | .50 |
| 1 | Full-Time | Audit Technician | 1.00 |
| 2.50 | | Total Program | 2.50 |

County Auditor

2012 Budget Highlights

Personnel

-

Operations

-

Capital

-

County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the County Commission's goals, followed by the methods by which the Auditor's Office is striving to fulfill those goals.

Exceptional Customer Service

- Continue to promote open and accountable government by providing independent and impartial reviews, public access to information, and service for County government and the public.
- Continue posting credit card activities and audit reports on the external website to enable public access and review.

Be Model for Excellence in Government

- To ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.
- Effect change when needed and support existing good practices with technical assistance, advocacy special studies and audits.
- Continue level of service to taxpayers, vendors and County employees
- Continue to find ways to reduce duplication of work and eliminate excess in County government.

Improve Communications

- Continue to facilitate meetings between Elected Officials, Departments and Agencies to resolve issues.
- Continue to help train Elected Officials, Department Heads and staff on any existing policies, new policies and any changes to those policies.

To be the Employer of Choice

- Promote training and education of Auditor staff.
- Assist in training other county staff when and where necessary.

County Auditor

WORKLOAD INDICATORS / PERFORMANCE MEASURES

| Workload Indicators | | Actual | Actual | Estimate | Projected |
|----------------------------|--|----------------|----------------|-----------------|------------------|
| Indicator | | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
| 1. | Number of quarterly audits assigned | 27 | 36 | 36 | 36 |
| 2. | Number of special audits/projects assigned | 12 | 15 | 15 | 15 |
| 3. | Number of invoices reviewed and processed | 19,959 | 20,131 | 20,500 | 20,030 |

| Performance Measures | | Actual | Actual | Estimate | Projected |
|-----------------------------|-----------------------------------|----------------|----------------|-----------------|------------------|
| Measure | | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
| 1. | Quarterly audits completed | 75% | 100% | 100% | 75% |
| 2. | Special audits/projects completed | 75% | 75% | 75% | 75% |
| 3. | Unqualified audit-countywide | 100% | 100% | 100% | 100% |

Comments