

SOLANO COUNTY AUDITOR-CONTROLLER – 1200

FTE: 31.00 / Approp: \$3,954,695/ GF Cost: \$19,726

Administrative Functions included in Budget Units

***County Cost net of Property Tax Admin Fee**

PROPERTY TAX
1202
FTE: 4.0

Appropriations:

\$817,665

*G. F. Costs:

\$168,000

AUDITS
1204
FTE: 5.0

Appropriations:

\$734,651

G. F. Costs:

(\$67,882)

GRANTS
1205
FTE: 2.0

Appropriations:

\$279,774

*G. F. Costs:

\$42,121

FINANCIAL REPORTING
1206
FTE: 3.0

Appropriations:

\$542,178

G. F. Costs:

(\$6,113)

GENERAL ACCOUNTING
1211
FTE: 8.0

Appropriations:

\$863,150

G. F. Costs:

(\$67,621)

PAYROLL
1215
FTE: 6.0

Appropriations:

\$717,277

G. F. Costs:

(\$116,225)

1202 PROPERTY TAX

FTE: 4.0, Appropriations: \$817,665

*G. F. Costs: \$168,000

- Researches and implements changes in property tax laws
- Apportions over \$335.8 million annually in property taxes, special assessments and redevelopment funds
- Manages 22 debt service funds of School Districts and Community College (\$40 million annually)
- Calculates property tax rates, property tax administrative fee (SB2557); special assessment fee and SB813 fee (\$4.9 million annually); Prepares billings to Redevelopment Agencies (\$22 million annually)
- Researches and approves payments for over 10,000 property tax refunds per year
- Prepares State reports
- Conducts training workshops to local agencies; Participates in Statewide association to develop and revise the State Controller's Property Tax Manual/Guidelines

1204 AUDITS

FTE: 5.0, Appropriations: \$734,651

G. F. Costs: (\$67,882)

- Performs financial statement audits, internal control reviews and compliance audits
- Performs grant audits
- Performs follow-up reviews
- Monitors on-going audits performed throughout the County
- Evaluates Countywide risk.
- Administers the County's Whistleblower Program claims of fraud, waste and abuse
- Performs financial/contract audits of special districts and JPAs
- Provides technical assistance, cost benefit analysis, research and review of policies and procedures

1205 GRANTS

FTE: 2.0, Appropriations: \$279,774

*G. F. Costs: \$42,121

- Monitors over \$319 million in Federal and State assistance; Coordinates Countywide Single Audit
- Prepares the Countywide Cost Allocation Plan, the Countywide Daily Jail Rate and booking fees
- Compiles, reconciles and remits monthly court collections to the State (\$6 million annually); Calculates County's MOE requirements for the Courts
- Monitors receipts and distributions of Proposition 172 (\$25 million annually) and Measure B (\$6 million annually)
- Manages TDA activities (\$12 million annually)
- Develops grant guidelines & Procedures
- Coordinates the preparation of SB 90 claims; Provides training on COWCAP and SB90
- Compiles and remits monthly County Collections to the State

1206 FINANCIAL REPORTING
FTE: 3.0, Appropriations: \$542,178
G. F. Costs: (\$6,113)

- Manages the debt service funds for all long-term debt of the County (\$208 million outstanding)
- Prepares the County's CAFR and coordinates the County's Financial Audit.
- Compiles the Adopted Budget; monitors cash flows, revenue and expenditure status of 50 County funds
- Develops, prescribes, and enforces accounting policies and procedures; Implements and directs changes to GAAP to fiscal staff
- Prepares the State Controller's Annual Report of Financial Transactions
- Calculates GANN Appropriations Limit; Prepares Public Facilities Fees
- Reviews internal service fund rates and calculation of county department fees
- **Coordinates and provides fiscal training**

1211 GENERAL ACCOUNTNG
FTE: 8.0, Appropriations: \$863,150
G. F. Costs: (\$67,621)

- Audits and processes over \$496 million in financial transactions
- Maintains the Countywide general ledger
- Manages the Countywide Financial Information System Countywide budgetary system Salary Projections Module check management processes
- Enforces budgetary controls and other admin policies
- Maintains the Countywide fixed asset database
- Implements Countywide automation improvements to the accounting system
- Prepares General Revenue Projections
- Processes countywide sales tax return and remittance to SBOE; Processes monthly interest apportionment
- Provide online access to imaged documents

1215 PAYROLL

FTE: 6.0, Appropriations: \$717,277

G. F. Costs: (\$116,225)

- Processes \$290 million in payroll and related transactions for 2700 employees
- Manages the Countywide PeopleSoft System for payroll functions
- Administers the County's Direct Deposit program
- Processes and reconciles provider payments for employee benefits
- Processes payroll taxes, quarterly returns and annual W-2 reporting
- Provides technical assistance to employees regarding earnings, deductions, and leave status
- Serves on the County's Catastrophic Leave Committee

SOLANO COUNTY AUDITOR-CONTROLLER
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Mandated	<u>Mandatory / Mandatory (MM)</u>	<u>Discretionary / Mandatory (DM)</u>
	<p>Property Tax Division</p> <ul style="list-style-type: none"> • Researches and implements changes in property tax laws 	
Discretionary	<u>Mandatory / Discretionary (MD)</u>	<u>Discretionary / Discretionary (DD)</u>
	<p>Property Tax Division</p> <ul style="list-style-type: none"> • Property Tax Apportionment & Debt Service Management/Schools • Calculation of rates and fees <p>Audit Division</p> <ul style="list-style-type: none"> • Financial, compliance, and grant audits; internal control review • Risk assessment <p>Grants Division</p> <ul style="list-style-type: none"> • Grants management and administration • Preparation of cost allocation plan, booking fees and daily jail rates <p>Financial Reporting</p> <ul style="list-style-type: none"> • County's Debt Service Administration • Preparation of the Comprehensive Annual Financial Report ; coordination of County's annual financial audit • Review of ISF rates and fee calculations • Monitors Cash Flows and Fund Activity <p>General Accounting</p> <ul style="list-style-type: none"> • Audit & processing of financial transactions; maintenance of General Ledger/enforces budgetary controls • Management of Countywide Integrated Financial and Accounting Systems <p>Payroll</p> <ul style="list-style-type: none"> • Payroll Processing 	<p>Property Tax Division</p> <ul style="list-style-type: none"> • Property Tax Training <p>Audit Division</p> <ul style="list-style-type: none"> • Whistleblower Program • Special District Audits <p>Grants Division</p> <ul style="list-style-type: none"> • Training on SB90 and Cost Plan • Coordination of preparation of SB90 Claims <p>Financial Reporting</p> <ul style="list-style-type: none"> • Countywide training in accounting, IFAS, PeopleSoft, and budget entry <p>General Accounting</p> <ul style="list-style-type: none"> • Online access to imaged documents (vendor claims, journal entries, deposit permits) <p>Payroll</p> <ul style="list-style-type: none"> • Serves on the County's Catastrophic Leave Committee
	Mandatory	Discretionary
	PROGRAMS	

**AUDITOR-CONTROLLER
MANDATE SERVICES
FY 2010/11**

Program Name	Budget Unit	Program Description	Federal, State or Local Regulation	Level of Service Mandated? (Yes/No)	PROGRAM CATEGORY (MM, MD, DM, DD)	FY 10/11 Requested Budget	General Fund Cost	# FTEs	Impact (e.g., What will happen if County does not provide the service?)
Auditor-Controller	1200	Auditor-Controller's Office	State-Govt Code 24000/26881	N	M/D	\$ 4,003,855	\$ 68,617	31	
Administration	1201	Exercises general supervision of the financial information and accounts of all departments, districts, and agencies under the Board.							
		The auditor-controller shall be the chief accounting officer of the county.	State-Govt. Code 26881	N	M/D	\$ 834,709	\$ 56,100	3	
		Revise the Proposed Budget to reflect actions of the board pertaining thereto in developing the final budget document (compilation of the Final Budget)	State-Govt. Code 29083/29093	N	M/D				
Property Tax	1202	Administers the property tax system for the County.							
		Apportion property taxes in accordance with Revenue & Taxation Code	State-Govt. Code 26912	N	M/D	\$ 724,594	\$ 213,594	4	Costs of the Property Tax Division and a portion of the Grants Division (1205) are recovered through the Property Tax Admin Fee which is deposited into General Revenue (1101). Amount reflected in General Revenue is \$266,000.
		Calculate Property Tax Rates	State-Govt. Code 29103	N	M/D				NCC of the two divisions after consideration of the PTAF = \$27,687. This is not recoverable and is attributed to the Schools.
General Accounting	1203	Manages the countywide financial information system; maintains the general ledger; processes payroll.		N	M/D				
	1203/1211	Prescribes and exercises general supervision over the accounting forms and the method of keeping the accounts of all offices, departments and institutions under the control of the board of supervisors.	State-Govt. Code 26881	N	M/D	\$ 543,340	\$ (74,560)	7	
	1203/1211	Approve claims for money or damages against the county, issue warrant for the amount allowed	State-Govt. Code 29704	N	M/D				
	1203/1211	Audit and allow or reject claims for expenditures	State-Govt. Code 29741	N	M/D				
	1203/1211	Issue warrant on the county treasury for such an amount for each claim that is a correct and legal county charge.	State-Govt. Code 29742	N	M/D				
		Exercise budgetary control over appropriations	State-Govt. Code 29122	N	M/D				

**AUDITOR-CONTROLLER
MANDATED SERVICES
FY 2010/11**

Program Name	Budget Unit	Program Description	Federal, State or Local Regulation	Level of Service Mandated? (Yes/No)	PROGRAM CATEGORY (MIN, MD, DM, DD)	FY 10/11 Requested Budget	General Fund Cost	# FTEs	Impact (e.g., What will happen if County does not provide the service?)
	1203/1214	Prescribes and exercises general supervision over the fixed asset accounting forms and the method of keeping the accounts of all offices, departments and institutions under the control of the board of supervisors. Receives annual departmental fixed asset inventory	State-Govt. Code 26881/24051	N	M/D	\$ 88,597	\$ (1,895)	1	
	1203/1215	Draw payroll warrant for each employee	State-Govt. Code 28001	N	M/D	\$ 543,471	\$ (123,261)	6	
	1203/1215	Prescribes and exercises general supervision over the payroll accounting forms and the method of keeping the accounts of all offices, departments and institutions under the control of the board of supervisors. Receives annual departmental fixed asset inventory	State-Govt. Code 26881	N	M/D				
Internal Audit Division	1204	Performs audits, internal control reviews, and special projects.							
		Audits the accounts and records of any department, office, board or institution under the board of supervisors' control	State-Govt. Code 26883	N	M/D	\$ 591,079	\$ (72,462)	5	
Grants Division	1205	Monitors all Federal and State assistance and oversees the Countywide Single Audit. Prepares the Countywide Cost Allocation Plan.							
		Prescribes and exercises general supervision over grant accounting forms and the method of keeping the accounts of all offices, departments and institutions under the control of the board of supervisors.	State-Govt. Code 26881	N	M/D	\$ 222,139	\$ 80,093	2	The NCC of this division is recovered through the Property Tax Admin. Fee, which is credited to General Revenue Budget 1101. See note above for 1202.
Financial Reporting/Training	1206	Ensures financial reporting in accordance with County policies, State & Federal laws, and GAAP. Manages the debt service funds of the County.							
		Prescribes and exercises general supervision over the accounting forms and the method of keeping the accounts of all offices, departments and institutions under the control of the board of supervisors.	State-Govt. Code 26881	N	M/D	\$ 455,926	\$ (8,992)	3	
	1206	Report all financial transactions to the State Controller (Annual Report of Financial Transactions)	State-Govt. Code 53891	N	M/D				

**AUDITOR-CONTROLLER
MANDATED SERVICES
FY 2010/11**

Program Name	Budget Unit	Program Description	Federal, State or Local Regulation	Level of Service Mandated? (Yes/No)	PROGRAM CATEGORY (MM, MD, DM, DD)	FY 10/11 Requested Budget	General Fund Cost	# FTEs	Impact (e.g., What will happen if County does not provide the service?)
	1206	Prepare county's comprehensive annual financial report. Coordinate countywide audit, grand jury audit of county's financial statements and Single Audit of Federal Expenditures.	State-Govt. Code 25250/Penal Code 925/ Federal OMB Circular A133	N	M/D				
	1206	Reconcile the cash and investment accounts as stated on the auditor's books with the cash and investment accounts as stated on the treasurer's books	State-Govt. Code 26905	N	M/D				
						\$ 4,003,855	\$ 68,617	31	