

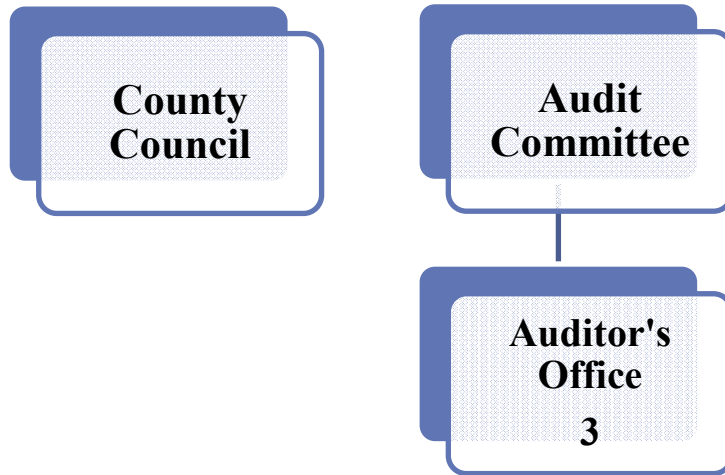


Fiscal Year 2023 Recommended Budget Presentation to County Council

COUNTY AUDITOR

POSITION OVERVIEW

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.

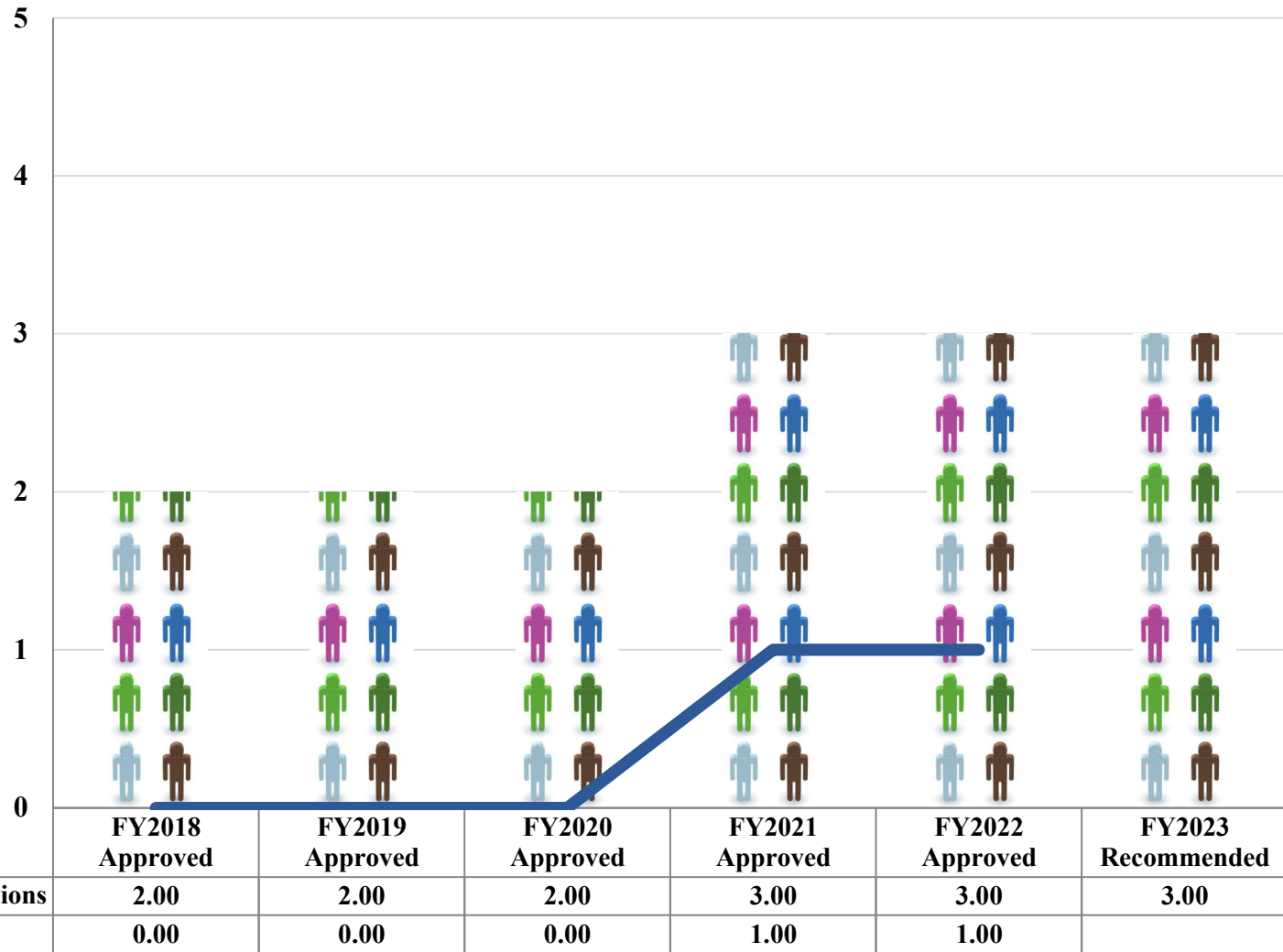
Investigates reports of suspected fraud, waste, and/or abuse filed via the County's Fraud, Waste and Abuse Hotline.

POSITION/SALARY CHANGES

ORG Title	FUND	Position #	PG	Position Count	Position Title	Change Amount	Reason for Adjustment
Council Audit	General					\$ 13,934	Merit Steps for eligible employees and Pay Plan wage increases
-				Total Adjustments to Positions		\$ 13,934	Total Salary Adjustments

3.00	Current Fiscal Year Positions
3.00	Requested Fiscal Year Positions
0.00%	% Change over Current Fiscal Year Budget

POSITION HISTORY



FY2021 reflects the addition of one Associate Auditor.

**DIVERSITY SUMMARY
CALENDAR YEAR 2020-2021**

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	2021															
	2020															0
Professionals	2021		1							1						2
	2020		1							1						2
Technicians	2021															0
	2020															0
Paraprofessionals	2021															0
	2020															0
Administrative Support	2021															0
	2020															0
Skilled Craft Workers	2021															0
	2020															0
Service-Maintenance	2021															0
	2020															0
Certain Elected/Appointed Officials	2021															0
	2020															0
TOTAL	2021	0	1	0	0	0	0	0	0	1	0	0	0	0	0	2
	2020	0	1	0	0	0	0	0	0	1	0	0	0	0	0	2

CY 2021				
Category	Males	Females	Total	
# Total	1	1	2	
% Total	50%	50%	100%	
# Non White	0	1	1	
% Non White	0%	100%	50%	

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

BUDGET OVERVIEW

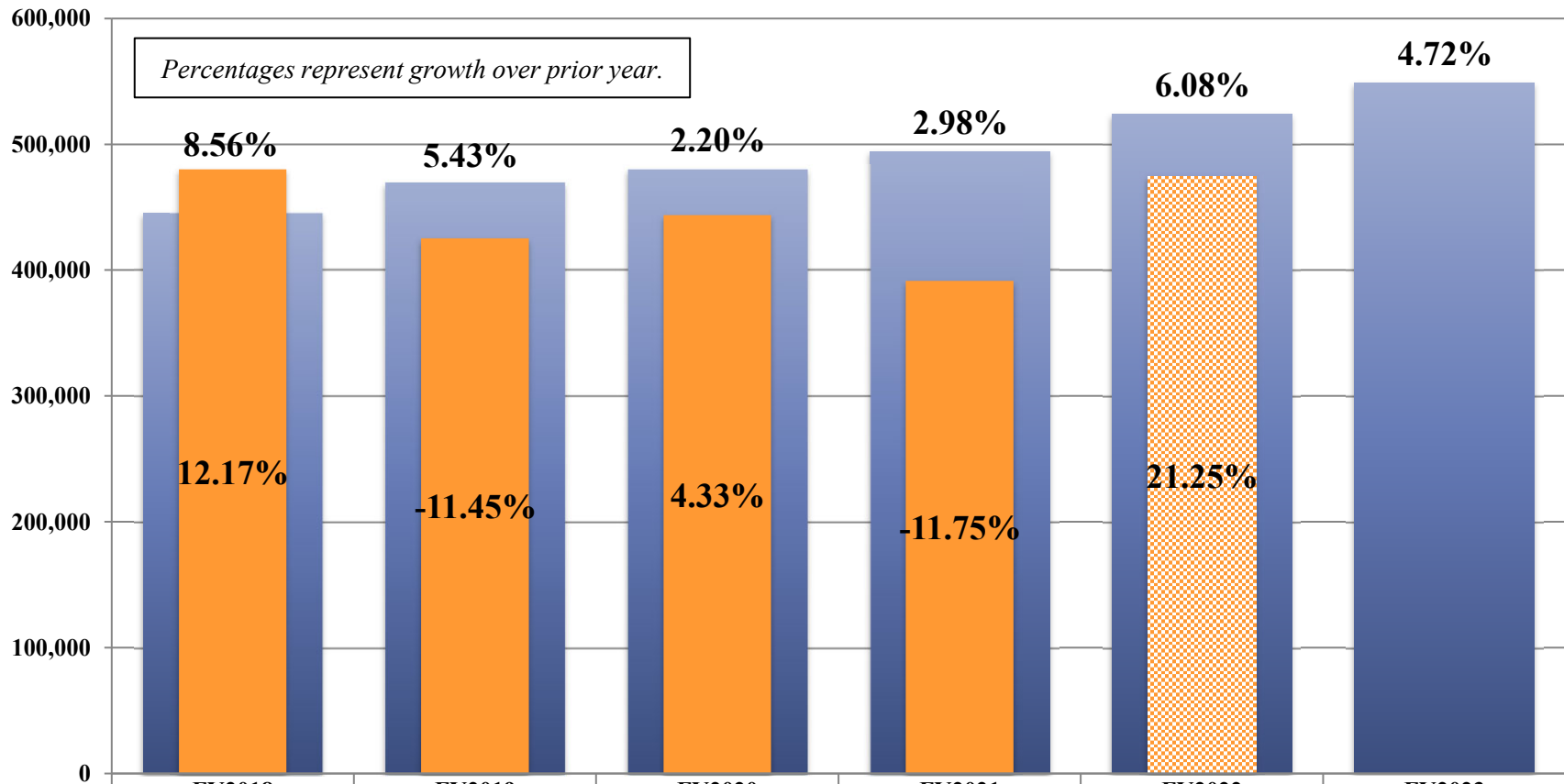
BUDGET CHANGES

Division or Section	FUND	Amount	Reason for Adjustment
Audit	General	\$ 13,934	Merit Steps for eligible employees and Pay Plans wage increases
Audit	General	\$ 8,234	Benefit Rate Adjustment FT 59.092% and PT 10.394%
Audit	General	\$ (618)	Operating Transfer Adjustments: VOIP (\$242); IS (\$376)
Audit	General	\$ 3,200	Audit Fee increase for Annual Comprehensive Financial Report (ACFR)
		\$ 24,750	Total Adjustments to Budget
		\$ 523,977	Current Fiscal Year Budget
		\$ 548,727	Recommended Fiscal Year Budget
		4.72%	% Change over Current Fiscal Year Budget

BUDGET SUMMARY

Budget Category	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Approved	FY2023 Recommended	FY2022 Approved vs. FY2023 Recommended	% Increase/ (Decrease) over FY2022 Approved
Salaries and Wages	\$ 226,721	\$ 236,018	\$ 169,186	\$ 256,100	\$ 270,034	\$ 13,934	5.44%
Employee Benefits	\$ 104,301	\$ 110,570	\$ 106,422	\$ 151,335	\$ 159,569	\$ 8,234	5.44%
Training and Civic Affairs	\$ 4,630	\$ 4,295	\$ 3,568	\$ 5,100	\$ 5,100	\$ -	0.00%
Communication and Utilities	\$ 260	\$ 459	\$ 781	\$ 665	\$ 423	\$ (242)	-30.99%
Materials and Supplies	\$ 45	\$ 523	\$ -	\$ 150	\$ 150	\$ -	0.00%
Contractual Services	\$ 79,237	\$ 81,982	\$ 100,829	\$ 96,300	\$ 99,500	\$ 3,200	3.32%
Operating Transfers	\$ 10,021	\$ 9,796	\$ 10,723	\$ 14,327	\$ 13,951	\$ (376)	-2.62%
Total	\$ 425,215	\$ 443,643	\$ 391,509	\$ 523,977	\$ 548,727	\$ 24,750	4.72%

BUDGET / ACTUALS HISTORY



*NOTE: *FY2022 Actuals reflect Department's projected expenditures through June 2022.
 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.*

PERFORMANCE METRICS AND STATISTICS

PERFORMANCE METRICS - COUNTY AUDITOR

Performance Measures	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Projected
Quantitative					
CARES Act audit completed*	N/A	N/A	Yes	Yes	Yes
ARPA audit work completed**	N/A	N/A	N/A	Yes	Yes
Percentage of approved Audit Plan completed	1	N/A^	N/A^	N/A^	100%
Total Hotline Reports Received	4	1	1	3	3
Percentage of Hotline Reports Investigated	100%	100%	100%	100%	100%
Audited financial statements issued by December 31	Yes	No***	No***	Yes	Yes

* The County, as part of the CARES Act, received approximately \$323 million in Coronavirus Relief Fund (CRF) monies from the U.S. Department of Treasury. The County Auditor’s Office spent a substantial number of hours in FY 2021 and FY 2022 auditing these funds to ensure they were spent in accordance with federal law and U.S. Treasury Department guidance. The County Auditor’s Office will be spending a limited number of hours in FY 2023 performing work on these funds.

** The County, as part of the American Rescue Plan Act (ARPA), has received \$54 million in State & Local Fiscal Recovery Funds from the U.S. Department of Treasury and will be receiving another \$54 million in FY 2023. The County Auditor’s Office spent time in FY 2022 evaluating the internal controls over the compliance aspects of these funds. In FY 2023, the County Auditor’s Office (due to gaining comfort on the internal controls and because the County has engaged Grant Thornton LLC to do compliance monitoring) will be performing limited testing on these funds.

*** The FY 2021 financial statements have not yet been issued as of March 2022 because of delays due to COVID and the conversion to a new financial system.

^ Due to audit work on CARES Act CRF funds, the County Auditor’s Office did not have Audit Plans for other audit work in FY 2021 and FY 2022 (other than completing the other items in the above Table).