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BUREAU SUMMARY
 COUNTY AUDITOR

SUMMARY OF APPROPRIATIONS

| Department and Title | Expenditures Year-to-date | 2009 Adjusted Appropriation | Department Request | President's Recommendation | Difference |
|----------------------|------------------------------|--------------------------------|-----------------------|-------------------------------|------------|
| Corporate Fund | | | | | |
| 070 - County Auditor | 600,775 | 966,771 | 918,433 | 918,433 | (48,338) |
| Corporate Fund Total | 600,775 | 966,771 | 918,433 | 918,433 | (48,338) |
| General Fund Total | 600,775 | 966,771 | 918,433 | 918,433 | (48,338) |
| Total Appropriations | 600,775 | 966,771 | 918,433 | 918,433 | (48,338) |

SUMMARY OF POSITIONS

| Department and Title | 2009 Approved Positions | Department Request | President's Recommendation | Difference |
|----------------------|----------------------------|-----------------------|-------------------------------|------------|
| Corporate Fund | | | | |
| 070 - County Auditor | 13.1 | 12.0 | 12.0 | (1.1) |
| Corporate Fund Total | 13.1 | 12.0 | 12.0 | (1.1) |
| General Fund Total | 13.1 | 12.0 | 12.0 | (1.1) |
| Total Positions | 13.1 | 12.0 | 12.0 | (1.1) |

DISTRIBUTION BY APPROPRIATION CLASSIFICATION
 COUNTY AUDITOR

| Account | 2009 Expend. Year-to-date | 2009 Adjusted Appropriation | Department Request | President's Recommendation | Difference |
|---|------------------------------|--------------------------------|-----------------------|-------------------------------|-----------------|
| Personal Services | | | | | |
| 110/501010 Salaries and Wages of Regular Employees | 596,330 | 946,786 | 899,250 | 899,250 | (47,536) |
| 130/501320 Salaries and Wages of Extra Employees | 780 | | | | |
| 170/501510 Mandatory Medicare Costs | 244 | | | | |
| 185/501810 Professional and Technical Membership Fees | 900 | 1,460 | 1,500 | 1,500 | 40 |
| 186/501860 Training Programs for Staff Personnel | 1,128 | 9,950 | 9,350 | 9,350 | (600) |
| 190/501970 Transportation and Other Travel Expenses for Employees | | 1,000 | 950 | 950 | (50) |
| Personal Services Total | 599,382 | 959,196 | 911,050 | 911,050 | (48,146) |
| Contractual Services | | | | | |
| 225/520260 Postage | | 100 | 133 | 133 | 33 |
| 240/520490 Printing and Publishing | 44 | 300 | 300 | 300 | |
| 250/520730 Premiums on Fidelity, Surety Bonds and Public Liability | 272 | 350 | 350 | 350 | |
| Contractual Services Total | 316 | 750 | 783 | 783 | 33 |
| Supplies and Materials | | | | | |
| 350/530600 Office Supplies | 215 | 3,000 | 3,000 | 3,000 | |
| 353/530640 Books, Periodicals, Publications, Archives and Data Services | 615 | 2,500 | 2,250 | 2,250 | (250) |
| 388/531650 Computer Operation Supplies | 247 | 1,325 | 1,350 | 1,350 | 25 |
| Supplies and Materials Total | 1,077 | 6,825 | 6,600 | 6,600 | (225) |
| Operating Funds Total | 600,775 | 966,771 | 918,433 | 918,433 | (48,338) |
| (717) New/Replacement Capital Equipment | | | | | |
| 579/560450 Computer Equipment | | 14,000 | | | (14,000) |
| | | 14,000 | | | (14,000) |
| Total Capital Equipment Request Total | | 14,000 | | | (14,000) |

DEPARTMENT OVERVIEW

070 COUNTY AUDITOR

Department Mission

The mission of the County Auditor's Office is to promote transparency and accountability in government by providing independent and impartial reviews.

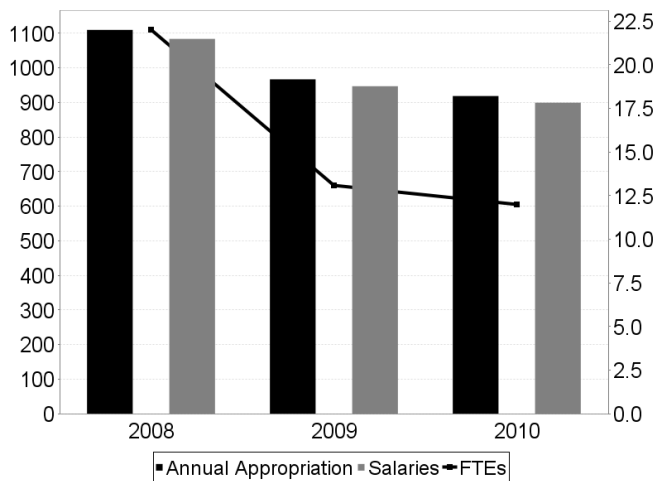
Goals and Objectives

- Determine that those entrusted with County resources are establishing and maintaining effective controls to ensure:
 - Identification of and compliance with applicable laws and regulations
 - Valid and reliable data are obtained, maintained and fairly disclosed
 - Resources are safeguarded against waste, loss and misuse

Summary of Operations

The County Auditor's Office audits the financial records of all County departments that collect fees, and performs special audits as directed by the President of the County Board or the County Board of Commissioners.

| Appropriations (\$ thousands) | | | |
|-------------------------------|-----------------|-----------------|---------------------|
| Fund Category | 2008 Adopted | 2009 Adopted | 2010 Recommended |
| General | 1,109.6 | 966.8 | 918.4 |
| Total | 1,109.6 | 966.8 | 918.4 |
| | Adopted | Adopted | Recommended |
| FTE Positions | 22.0 | 13.1 | 12.0 |



Major Accomplishments

- Assisted departments in developing good internal controls which safeguard County assets through audits of offices that collect revenue
- Monitored management compliance to implement audit recommendations

Key Initiatives

- Provide funding for adequate staff to carry out the mission of the office.

Programs

Audits

The County Auditor's Office audits the financial records of all County departments that collect fees, and performs special audits as directed by the President of the County Board or the County Board of Commissioners.

DISTRIBUTION BY APPROPRIATION CLASSIFICATION
DEPARTMENT 070 - COUNTY AUDITOR

| Account | 2009 Expend. Year-to-date | 2009 Adjusted Appropriation | Department Request | President's Recommendation | Difference |
|---|------------------------------|--------------------------------|-----------------------|-------------------------------|-----------------|
| Personal Services | | | | | |
| 110/501010 Salaries and Wages of Regular Employees | 596,330 | 946,786 | 899,250 | 899,250 | (47,536) |
| 130/501320 Salaries and Wages of Extra Employees | 780 | | | | |
| 170/501510 Mandatory Medicare Costs | 244 | | | | |
| 185/501810 Professional and Technical Membership Fees | 900 | 1,460 | 1,500 | 1,500 | 40 |
| 186/501860 Training Programs for Staff Personnel | 1,128 | 9,950 | 9,350 | 9,350 | (600) |
| 190/501970 Transportation and Other Travel Expenses for Employees | | 1,000 | 950 | 950 | (50) |
| Personal Services Total | 599,382 | 959,196 | 911,050 | 911,050 | (48,146) |
| Contractual Services | | | | | |
| 225/520260 Postage | | 100 | 133 | 133 | 33 |
| 240/520490 Printing and Publishing | 44 | 300 | 300 | 300 | |
| 250/520730 Premiums on Fidelity, Surety Bonds and Public Liability | 272 | 350 | 350 | 350 | |
| Contractual Services Total | 316 | 750 | 783 | 783 | 33 |
| Supplies and Materials | | | | | |
| 350/530600 Office Supplies | 215 | 3,000 | 3,000 | 3,000 | |
| 353/530640 Books, Periodicals, Publications, Archives and Data Services | 615 | 2,500 | 2,250 | 2,250 | (250) |
| 388/531650 Computer Operation Supplies | 247 | 1,325 | 1,350 | 1,350 | 25 |
| Supplies and Materials Total | 1,077 | 6,825 | 6,600 | 6,600 | (225) |
| Operating Funds Total | 600,775 | 966,771 | 918,433 | 918,433 | (48,338) |
| (717) New/Replacement Capital Equipment - 71700070 | | | | | |
| 579/560450 Computer Equipment | | 14,000 | | | (14,000) |
| | | 14,000 | | | (14,000) |
| Total Capital Equipment Request Total | | 14,000 | | | (14,000) |

PERSONAL SERVICES - SUMMARY OF POSITIONS BY BUSINESS UNIT AND JOB CODE
 DEPARTMENT 070 - COUNTY AUDITOR

| Job Code | Title | Grade | 2009 Current | | Department Request | | President's Recommendation | |
|---|----------------------------|-------|--------------|-----------|--------------------|-----------|----------------------------|-----------|
| | | | FTE Pos. | Salaries | FTE Pos. | Salaries | FTE Pos. | Salaries |
| 01 Supervisory and Clerical | | | | | | | | |
| 01 Supervisory and Clerical - 0701406 | | | | | | | | |
| 0128 | County Auditor | 24 | 1.0 | 154,431 | 1.0 | 154,431 | 1.0 | 154,431 |
| 4823 | Deputy Auditor | 24 | 1.0 | 105,000 | 1.0 | 105,000 | 1.0 | 105,000 |
| 0051 | Administrative Assistant V | 20 | 1.0 | 59,386 | 1.0 | 60,017 | 1.0 | 60,017 |
| | | | 3.0 | \$318,817 | 3.0 | \$319,448 | 3.0 | \$319,448 |
| 02 Performing Financial and Special Audits and Internal Control Reviews | | | | | | | | |
| 01 Auditing - 0701226 | | | | | | | | |
| 0127 | Auditing Supervisor | 23 | 2.0 | 194,617 | 2.0 | 195,864 | 2.0 | 195,864 |
| 0137 | Field Auditor V | 21 | 2.6 | 192,765 | 1.5 | 114,763 | 1.5 | 114,763 |
| 0140 | EDP Auditor V | 21 | | 3,155 | 0.5 | 28,962 | 0.5 | 28,962 |
| 0133 | Field Auditor IV | 19 | 2.5 | 152,123 | 2.0 | 113,356 | 2.0 | 113,356 |
| 0132 | Field Auditor III | 17 | 3.0 | 137,724 | 3.0 | 140,551 | 3.0 | 140,551 |
| | | | 10.1 | \$680,384 | 9.0 | \$593,496 | 9.0 | \$593,496 |
| Total Salaries and Positions | | | 13.1 | \$999,201 | 12.0 | \$912,944 | 12.0 | \$912,944 |
| Turnover Adjustment | | | | | | (13,694) | | (13,694) |
| Operating Funds Total | | | 13.1 | \$999,201 | 12.0 | \$899,250 | 12.0 | \$899,250 |

PERSONAL SERVICES - SUMMARY OF POSITIONS BY GRADE
DEPARTMENT 070 - COUNTY AUDITOR

| Grade | 2009 Current | | Department Request | | President's Recommendation | |
|-------------------------------------|--------------|------------------|--------------------|------------------|----------------------------|------------------|
| | FTE Pos. | Salaries | FTE Pos. | Salaries | FTE Pos. | Salaries |
| 24 | 2.0 | 259,431 | 2.0 | 259,431 | 2.0 | 259,431 |
| 23 | 2.0 | 194,617 | 2.0 | 195,864 | 2.0 | 195,864 |
| 21 | 2.6 | 195,920 | 2.0 | 143,725 | 2.0 | 143,725 |
| 20 | 1.0 | 59,386 | 1.0 | 60,017 | 1.0 | 60,017 |
| 19 | 2.5 | 152,123 | 2.0 | 113,356 | 2.0 | 113,356 |
| 17 | 3.0 | 137,724 | 3.0 | 140,551 | 3.0 | 140,551 |
| Total Salaries and Positions | 13.1 | \$999,201 | 12.0 | \$912,944 | 12.0 | \$912,944 |
| Turnover Adjustment | | | | (13,694) | | (13,694) |
| Operating Funds Total | 13.1 | \$999,201 | 12.0 | \$899,250 | 12.0 | \$899,250 |