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COUNTY AUDITOR
Summary of Appropriations

DEPARTMENT AND TITLE	FY2008 EXPENDITURES	08 ADJUSTED APPROPRIATION	APPROVED & ADOPTED	DIFFERENCE
CORPORATE FUND				
070 County Auditor	759,185	1,082,141	966,771	(115,370)
CORPORATE FUND TOTAL	759,185	1,082,141	966,771	(115,370)
GENERAL FUND TOTAL	759,185	1,082,141	966,771	(115,370)
TOTAL APPROPRIATIONS	\$759,185	\$1,082,141	\$966,771	(115,370)

Summary of Positions

DEPARTMENT AND TITLE	08 APPROVED POSITIONS	APPROVED & ADOPTED	DIFFERENCE
CORPORATE FUND			
070 County Auditor	22.0	13.1	(8.9)
CORPORATE FUND TOTAL	22.0	13.1	(8.9)
GENERAL FUND TOTAL	22.0	13.1	(8.9)
TOTAL POSITIONS	22.0	13.1	(8.9)

** The FY2008 Appropriation reflects the Appropriation As Adjusted column in the Appropriation Trial Balance*



070 COUNTY AUDITOR

OVERVIEW

DEPARTMENT MISSION

The mission of the County Auditor's Office is to provide independent and objective assurance services in a professional manner. We seek to evaluate controls and make recommendations that create and maintain strong accountability systems for efficient and effective operations in County government.

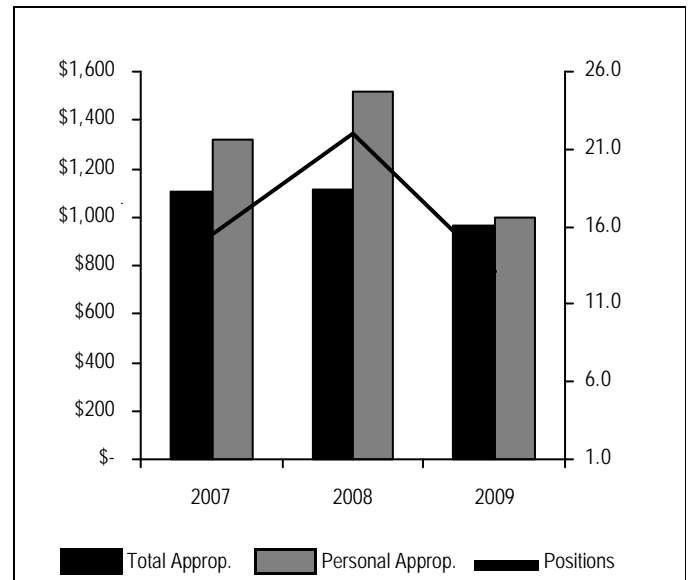
GOALS AND OBJECTIVES

- Conduct work in a professional, efficient and timely manner.
- Effect change when needed and support existing good practices with technical assistance and audits.
- Promote efficiency, effectiveness, and accountability in government by providing independent and impartial reviews.

SUMMARY OF OPERATIONS

The County Auditor's Office is responsible for auditing the financial records of all County fee departments. The Auditor works with the external auditors on the County's annual financial audit, and performs audits of information systems in the County. The Auditor's Office also performs special audits as directed by the County Board President and County Board of Commissioners.

Fund Category	Appropriations (\$thousands)		
	2007 Adopted	2008 Adopted	2009 Adopted
General	1,102.0	1,109.6	966.8
Total	1,102.0	1,109.6	966.8
	Adopted	Adopted	Adopted
FTE Positions	15.4	22.0	13.1



MAJOR ACCOMPLISHMENTS

- Issued a monthly report on the Status of Audit Recommendations to present the actions taken by various departments to implement audit recommendations.

KEY BUDGET 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, works with the external auditors on the County's annual financial audit 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 NUMBER AND TITLE	FY2008 EXPENDITURES	FY08 ADJUSTED* APPROPRIATION	APPROVED & ADOPTED	DIFFERENCE
PERSONAL SERVICES				
110 / 501010 Salaries and Wages of Regular Employees	721,049.88	1,045,306	946,786	(98,520)
130 / 501320 Salaries and Wages of Extra Employees	7,977.11			
185 / 501810 Professional and Technical Membership Fees	500.00	3,201	1,460	(1,741)
186 / 501860 Training Programs for Staff Personnel	8,206.14	8,730	9,950	1,220
190 / 501970 Transportation and Other Travel Expenses for Employees		970	1,000	30
PERSONAL SERVICES TOTAL	\$737,733.13	\$1,058,207	\$959,196	(99,011)
CONTRACTUAL SERVICES				
225 / 520260 Postage	92.40	97	100	3
240 / 520490 Printing and Publishing	276.00	291	300	9
250 / 520730 Premiums on Fidelity, Surety Bonds and Public Liability	272.00	291	350	59
260 / 520830 Professional and Managerial Services	14,500.00	14,550		(14,550)
CONTRACTUAL SERVICES TOTAL	\$15,140.40	\$15,229	\$750	(14,479)
SUPPLIES AND MATERIALS				
350 / 530600 Office Supplies	2,612.40	2,910	3,000	90
353 / 530640 Books, Periodicals, Publications, Archives and Data Services	1,699.79	2,425	2,500	75
388 / 531650 Computer Operation Supplies	599.00	970	1,325	355
SUPPLIES AND MATERIALS TOTAL	\$4,911.19	\$6,305	\$6,825	520
OPERATION AND MAINTENANCE				
441 / 540170 Maintenance and Repair of Data Processing Equipment and Software	1,400.00	1,400		(1,400)
OPERATION AND MAINTENANCE TOTAL	\$1,400.00	\$1,400		(1,400)
RENTAL AND LEASING				
630 / 550010 Rental of Office Equipment		1,000		(1,000)
RENTAL AND LEASING TOTAL		\$1,000		(1,000)
OPERATING FUNDS TOTAL	\$759,184.72	\$1,082,141	\$966,771	(115,370)
(717) NEW/REPLACEMENT CAPITAL EQUIPMENT - 71700070				
579 / 560450 Computer Equipment	86,465.12	118,120	8,000	(110,120)
	86,465.12	118,120	8,000	(110,120)
TOTAL CAPITAL EQUIPMENT REQUESTS	\$86,465.12	\$118,120	\$8,000	(110,120)

* The FY2008 Appropriation reflects the Appropriation As Adjusted column in the Appropriation Trial Balance

** Capital equipment requests for bonded capital funds (717, 715, 714) represent the amount(s) for 'New' equipment funding in FY2009. Capital equipment expenditures and appropriations represent charges against current and prior year funding.

PERSONAL SERVICES - SUMMARY OF POSITIONS BY BUSINESS UNIT AND JOB CODE

Department 070 County Auditor

JOB CODE AND TITLE	GRADE	2008 APPROPRIATION		APPROVED & ADOPTED	
		FTE POS.	SALARIES	FTE POS.	SALARIES
01 SUPERVISORY AND CLERICAL					
01 SUPERVISORY AND CLERICAL - 0701406					
0128 County Auditor	24	1.0	\$154,432	1.0	\$154,732
4823 Deputy Auditor	24			1.0	\$105,388
0051 Administrative Assistant V	20	1.0	\$58,165	1.0	\$58,827
		<u>2.0</u>	<u>\$212,597</u>	<u>3.0</u>	<u>\$318,947</u>
02 PERFORMING FINANCIAL AND SPECIAL AUDITS AND INTERNAL CONTROL REVIEWS					
01 AUDITING - 0701226					
0127 Auditing Supervisor	23	2.0	\$184,998	2.0	\$193,978
0137 Field Auditor V	21	5.0	\$387,975	2.6	\$192,766
0140 EDP Auditor V	21				\$3,155
0133 Field Auditor IV	19	6.0	\$322,206	2.5	\$152,126
0132 Field Auditor III	17	5.0	\$245,243	3.0	\$137,883
		<u>18.0</u>	<u>\$1,140,422</u>	<u>10.1</u>	<u>\$679,908</u>
02 PERFORMING AUDITS OF INFORMATION SYSTEMS AND APPLICATIONS - 0701227					
0138 EDP Audit Supervisor	23	1.0	\$98,257		
0140 EDP Auditor V	21	1.0	\$82,014		
		<u>2.0</u>	<u>\$180,272</u>		
TOTAL SALARIES AND POSITIONS		<u>22.0</u>	<u>\$1,533,300</u>	<u>13.1</u>	<u>\$998,855</u>
TURNOVER ADJUSTMENT			<u>(\$449,700)</u>		<u>(\$52,069)</u>
OPERATING FUNDS TOTAL		<u>22.0</u>	<u>\$1,083,600</u>	<u>13.1</u>	<u>\$946,786</u>

PERSONAL SERVICES - SUMMARY OF POSITIONS BY GRADE

Department 070 County Auditor

GRADE	2008 APPROPRIATION		APPROVED & ADOPTED	
	FTE POS.	SALARIES	FTE POS.	SALARIES
24	1.0	\$154,432	2.0	\$260,120
23	3.0	\$283,255	2.0	\$193,978
21	6.0	\$469,989	2.6	\$195,921
20	1.0	\$58,165	1.0	\$58,827
19	6.0	\$322,206	2.5	\$152,126
17	5.0	\$245,243	3.0	\$137,883
TOTAL SALARIES AND POSITIONS	22.0	\$1,533,300	13.1	\$998,855
TURNOVER ADJUSTMENT		(449,700)		(52,069)
OPERATING FUNDS TOTAL	22.0	\$1,083,600	13.1	\$946,786