The Near East Side area consists of several historic neighborhoods including Bronzeville/King-Lincoln, Mt. Vernon Avenue District, Nelson Park, and Beatty Park, among others.

CITY AUDITOR

Department Description

The City Auditor is the city's chief accounting officer. The City Auditor is responsible for processing and maintaining accurate, systematic records of all city fiscal transactions, including certification of funds, receipts, disbursements, assets, and liabilities. In addition, the Auditor's payroll unit handles the accurate bi-weekly generation of paychecks and tax-withholding remittances for over 9,000 city employees, and through its Income Tax Division, maintains the functions of income tax collection and audit. The City Auditor disseminates such fiscal facts, reporting periodically to city officials and the public in summaries and analytical schedules, as prescribed in the City Charter.

Department Mission

To carry out the duties and responsibilities as prescribed by the Columbus City Charter and the Columbus City Code; to provide efficient and effective collection of monies and audit services with continuous upgrades to the city tax and filing systems and all other necessary resources utilized in the process.

For the last 36 years, the City Auditor has received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This certificate is the highest form of recognition for excellence in state and local government financial reporting.

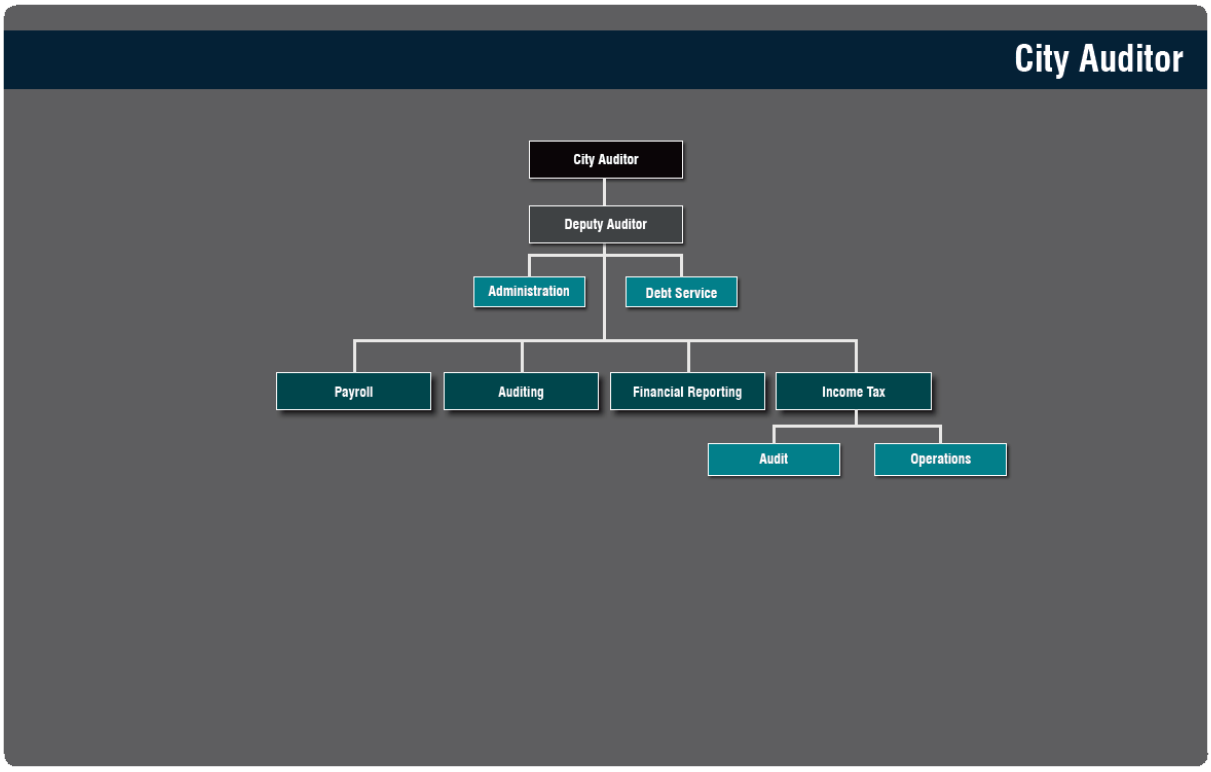
The City Auditor assists in managing the city's long-term debt, including prompt payment of principal, interest, and associated fees on the city's variable rate debt; assures current debt service coverage is sufficient to protect the credit worthiness of the city; and avoids the imposition of increased property taxes related to bonded debt voted directly by the public, both enterprise and non-enterprise.

The Income Tax Division provides the service of collection, audit, and enforcement of the two and one half percent municipal income tax pursuant to Chapter 361 of the Columbus City Code and the collection of the hotel/motel tax for the City of Columbus and the Franklin County Convention and Facilities Authority.

Department Goals and Objectives

- To ensure efficient and effective reporting regarding the city's finances to Columbus City Council, the Mayor and administrative agencies, the City Attorney, the Municipal Court Judges and Clerk, and the residents of Columbus.

- To ensure accurate audit services, systematic collection of taxes, and monitoring of the city's tax-generated revenues.



Strategic Priorities for 2017

Maintain high quality fiscal processing, tax collection and audit, debt management, record keeping, and reporting to its customers.

Continue to ensure compliance with the Columbus City Charter and Columbus City Code.

Continue to receive the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada.

2017 BUDGET NOTES

CITY AUDITOR

The 2017 budget includes funding for outside audit services, including audits for sub-recipients, and for maintenance costs for the city's integrated automated accounting, budgeting, and procurement system.

INCOME TAX

The 2017 budget for the Income Tax Division includes funding for tax application computer programming services, banking and lockbox services, filing fees, postage, tax form printing, and temporary employment service fees.

Department Financial Summary by Area of Expense

Fund	2014 Actual	2015 Actual	2016 Budget	2016 Projected	2017 Proposed
General Fund					
City Auditor					
Personnel	$ 2,923,776	$ 3,024,749	$ 3,259,421	$ 3,207,186	$ 3,397,160
Materials & Supplies	29,396	34,455	26,000	25,659	29,000
Services	749,157	709,766	956,520	2,021,311	1,463,241
City Auditor Subtotal	**3,702,329**	**3,768,971**	**4,241,941**	**5,254,156**	**4,889,401**
Income Tax					
Personnel	6,838,709	7,177,589	7,509,645	7,705,936	7,903,325
Materials & Supplies	74,152	74,331	79,000	40,189	79,000
Services	1,244,146	1,218,139	1,254,832	1,217,283	1,362,065
Income Tax Subtotal	**8,157,007**	**8,470,058**	**8,843,477**	**8,963,408**	**9,344,390**
General Fund Subtotal	**11,859,336**	**12,239,029**	**13,085,418**	**14,217,564**	**14,233,791**
Department Total	**$ 11,859,336**	**$ 12,239,029**	**$ 13,085,418**	**$ 14,217,564**	**$ 14,233,791**

Division Financial Summary by Area of Expense

Fund	2014 Actual	2015 Actual	2016 Budget	2016 Projected	2017 Proposed
City Auditor					
General Fund					
Personnel	$ 2,923,776	$ 3,024,749	$ 3,259,421	$ 3,207,186	$ 3,397,160
Materials & Supplies	29,396	34,455	26,000	25,659	29,000
Services	749,157	709,766	956,520	2,021,311	1,463,241
City Auditor Subtotal	**3,702,329**	**3,768,971**	**4,241,941**	**5,254,156**	**4,889,401**
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General Fund					
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Income Tax Subtotal	**8,157,007**	**8,470,058**	**8,843,477**	**8,963,408**	**9,344,390**
Department Total	**$ 11,859,336**	**$ 12,239,029**	**$ 13,085,418**	**$ 14,217,564**	**$ 14,233,791**

Department Personnel Summary

Fund	FT/PT	2014 Actual	2015 Actual	2016 Authorized	2017 Authorized
General Fund					
City Auditor	FT	26	25	34	34
	PT	0	0	4	4
Income Tax	FT	73	80	82	84
	PT	1	0	1	1
Total		**100**	**105**	**121**	**123**

Operating Budget by Program				
Program	2016 Budget	2016 FTEs	2017 Proposed	2017 FTEs
Accounting and Financial Reporting	$ 4,844,661	19	$ 1,056,516	7
Administration	2,343,593	26	4,942,832	16
Payroll	439,826	4	509,553	5
Auditing	974,997	11	996,463	11
Tax Collection and Audits	4,482,341	46	6,426,071	68
Debt Management	-	0	238,200	2
Internal Services	-	0	64,156	0
Department Total	**$ 13,085,418**	**106**	**$ 14,233,791**	**109**

2017 PROGRAM GUIDE

ACCOUNTING AND FINANCIAL REPORTING	To provide accounting and reporting of all city financial transactions, implement improvements to the city's accounting and reporting system, and publish the city's annual financial report.
ADMINISTRATION	To administer the City Auditor's Office and Income Tax Division; to direct all administrative and operating functions of the division, including fiscal duties.
PAYROLL	To process all city payrolls and insurance programs.
AUDITING	To pre-audit all city financial transactions.
TAX COLLECTIONS AND AUDITS	To collect, audit, enforce, and process various types of income tax documents.
DEBT MANAGEMENT	To monitor, review, and manage the debt of the city.
INTERNAL SERVICES	To account for the internal service charges of the department necessary to maintain operations.