



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 10,000 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.

For the last 39 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.

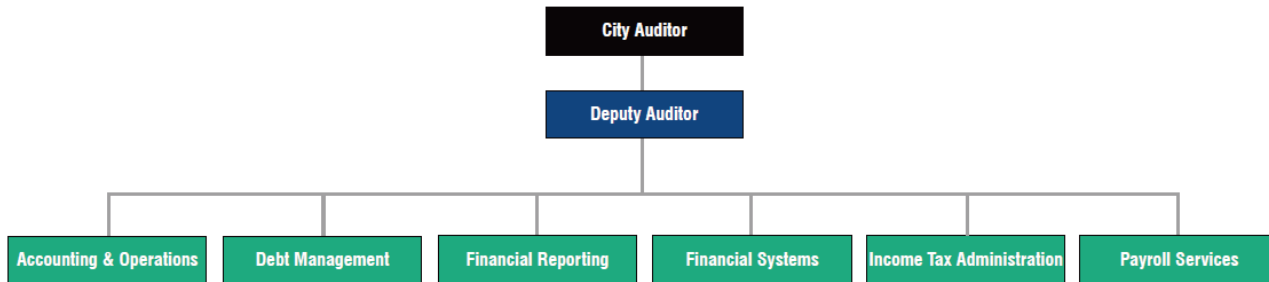
The City Auditor assists in managing the city's long-term debt, including prompt payment of principal, interest, and associated fees on the city's variable rate debt; assures current debt service coverage is sufficient to protect the credit worthiness of the city; and avoids the imposition of increased 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 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 moneys and audit services with continuous upgrades to the city tax and filing systems and all other necessary resources utilized in the process.

Budget Summary				
Fund	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
General Fund	13,732,408	13,546,199	14,197,382	14,751,797
Department Total	\$ 13,732,408	\$ 13,546,199	\$ 14,197,382	\$ 14,751,797



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 2020

Maintain high quality fiscal processing, tax collection and audit, debt management, record keeping, and reporting to our residents, the business community, city departments and divisions, and other interested parties.

Modernize technical operations of the Division of Income Tax by investing in a new income tax collection system to allow for web-based payments, provide for a full online user experience, and electronically interface with business and individual users.

Update technical operations of the payroll section by implementing a new payroll system to provide payroll and related services for all of the city's employees.

Enhance technical operations of the city's accounting infrastructure by implementing an upgrade to the current accounting system.

Develop and deploy training for end users of the new payroll, accounting, and income tax systems.

Ensure compliance with the Columbus City Charter and Columbus City Code.

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

2020 BUDGET NOTES

CITY AUDITOR

The 2020 budget provides funding for continued staffing levels and outside audit services, including audits for sub-recipients. After accounting for the reallocation of existing positions between the two divisions for 2020, three new positions are funded in support of the upgrade that will take place to the city's financial system, for a purchasing card pilot program, and to assist with managing the city's debt portfolio.

INCOME TAX

The 2020 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. The budgeted full-time strength increased by two positions for 2020 to support the management of the human resources and payroll functions of the entire department.

Financial Summary by Fund					
Fund	2017	2018	2019	2019	2020
	Actual	Actual	Budget	Projected	Proposed
General Fund					
City Auditor	\$ 4,674,967	\$ 4,518,648	\$ 4,532,363	\$ 4,394,183	\$ 4,799,068
Income Tax	9,057,441	9,027,551	9,665,019	8,830,092	9,952,729
General Fund Subtotal	13,732,408	13,546,199	14,197,382	13,224,275	14,751,797
Department Total	\$ 13,732,408	\$ 13,546,199	\$ 14,197,382	\$ 13,224,275	\$ 14,751,797

Division Financial Summary by Area of Expense					
Division	2017	2018	2019	2019	2020
	Actual	Actual	Budget	Projected	Proposed
City Auditor					
General Fund					
Personnel	\$ 3,229,782	\$ 3,483,355	\$ 3,687,007	\$ 3,549,240	\$ 4,057,737
Materials & Supplies	28,910	24,635	27,600	27,600	27,600
Services	1,416,275	1,010,657	817,056	816,643	712,731
Other	-	-	700	700	1,000
City Auditor Subtotal	4,674,967	4,518,648	4,532,363	4,394,183	4,799,068
Income Tax					
General Fund					
Personnel	7,759,287	7,868,279	8,334,463	7,767,689	8,627,066
Materials & Supplies	54,763	51,062	78,500	53,379	78,500
Services	1,243,391	1,108,210	1,251,556	1,008,524	1,246,663
Other	-	-	500	500	500
Income Tax Subtotal	9,057,441	9,027,551	9,665,019	8,830,092	9,952,729
Department Total	\$ 13,732,408	\$ 13,546,199	\$ 14,197,382	\$ 13,224,275	\$ 14,751,797

Department Personnel Summary								
Fund	2017 Actual		2018 Actual		2019 Budget		2020 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
City Auditor	26	0	29	1	29	0	31	1
Income Tax	80	0	75	0	82	1	84	0
Total	106	0	104	1	111	1	115	1

Operating Budget by Program				
Program	2019	2019	2020	2020
	Budget	FTEs	Proposed	FTEs
Accounting	\$ 1,366,195	10	\$ 1,718,675	12
Administration	4,843,606	19	4,309,654	14
Payroll	546,364	5	547,300	5
Auditing	890,888	10	1,174,820	12
Tax Collection and Audits	6,482,771	67	6,951,408	72
Internal Services	67,558	0	49,940	0
Department Total	\$ 14,197,382	111	\$ 14,751,797	115



2020 PROGRAM GUIDE

ACCOUNTING

To provide accounting 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 COLLECTION AND AUDITS

To collect, audit, enforce, and process various types of income tax documents.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

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