

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 40 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.

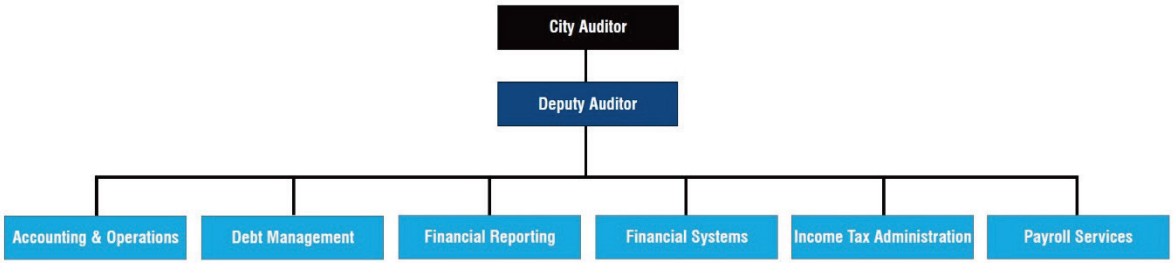
Department Mission

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	2018 Actual	2019 Actual	2020 Budget	2021 Proposed
General Fund	13,546,199	13,026,344	14,751,797	14,604,414
Department Total	**$ 13,546,199**	**$ 13,026,344**	**$ 14,751,797**	**$ 14,604,414**

City Auditor



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 2021

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.

Continue rollout of the city's new payroll and time and attendance system to provide enhanced and expanded services for all of the city's employees.

Manage and maintain the city's newly updated accounting system with a focus on stability, accuracy, continuous improvement, and usability. Develop and deploy training for end users of the new payroll, accounting, and income tax systems with a focus on remote and online learning opportunities.

Examine existing policies and evaluate future decisions with a renewed commitment to ensure our actions provide equity and opportunity for all of Columbus.

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.

2021 BUDGET NOTES

CITY AUDITOR

The 2021 budget provides funding for continued staffing levels as well as the conversion of a part-time position to full-time for the Accounting and Operations team. The budget also funds outside audit services, including audits for sub-recipients.

INCOME TAX

The 2021 budget for the Income Tax Division includes investing in a new income tax collection system, banking and lockbox services, filing fees, postage, tax form printing, and temporary employment service fees.

Financial Summary by Fund

Fund	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Proposed
General Fund					
City Auditor	$ 4,518,648	$ 4,361,151	$ 4,799,068	$ 4,668,502	$ 4,789,735
Income Tax	9,027,551	8,665,193	9,952,729	8,457,526	9,814,679
General Fund Subtotal	**13,546,199**	**13,026,344**	**14,751,797**	**13,126,028**	**14,604,414**
Department Total	**$ 13,546,199**	**$ 13,026,344**	**$ 14,751,797**	**$ 13,126,028**	**$ 14,604,414**

Division Financial Summary by Area of Expense

Division	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Proposed
City Auditor					
General Fund					
Personnel	$ 3,483,355	$ 3,525,107	$ 4,057,737	$ 3,748,414	$ 3,994,001
Materials & Supplies	24,635	26,160	27,600	22,712	27,600
Services	1,010,657	809,184	712,731	896,376	767,134
Other	-	700	1,000	1,000	1,000
City Auditor Subtotal	**4,518,648**	**4,361,151**	**4,799,068**	**4,668,502**	**4,789,735**
Income Tax					
General Fund					
Personnel	7,868,279	7,666,660	8,627,066	7,470,629	8,493,429
Materials & Supplies	51,062	67,117	78,500	55,866	78,500
Services	1,108,210	931,216	1,246,663	930,931	1,242,250
Other	-	200	500	100	500
Income Tax Subtotal	**9,027,551**	**8,665,193**	**9,952,729**	**8,457,526**	**9,814,679**
Department Total	**$ 13,546,199**	**$ 13,026,344**	**$ 14,751,797**	**$ 13,126,028**	**$ 14,604,414**

Department Personnel Summary

Fund	2018 Actual		2019 Actual		2020 Budget		2021 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
City Auditor	29	1	31	1	31	1	32	0
Income Tax	75	0	70	0	84	0	84	0
Total	**104**	**1**	**101**	**1**	**115**	**1**	**116**	**0**

Operating Budget by Program				
Program	2020 Budget	2020 FTEs	2021 Proposed	2021 FTEs
Accounting	$ 1,718,675	12	$ 1,768,211	13
Administration	4,309,654	14	3,951,945	11
Payroll	547,300	5	537,210	5
Auditing	1,174,820	12	937,782	11
Tax Collection and Audits	6,951,408	72	7,362,228	76
Internal Services	49,940	0	47,038	0
Department Total	**$ 14,751,797**	**115**	**$ 14,604,414**	**116**



2021 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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