



## Department Description

The City Auditor is the city's chief accounting officer. The City Auditor's Office and its Division of Income Tax is responsible for maintaining 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.

There are seven sections within the Auditor's Office. Accounting and Operations is responsible for processing and maintaining accurate, systematic records of all city fiscal transactions, including certification of funds, receipts, disbursements, assets, and liabilities. Financial Reporting manages the city's independent audit and compiles the city's annual financial report and popular annual financial report (PAFR). Payroll handles the accurate, bi-weekly generation of paychecks and tax-withholding remittances for over 10,000 city employees. Debt Management oversees the city's debt issuance, credit analysis, and debt payment processes. Financial Systems maintains the software systems and technology functions within the entire office, including the revenue management system, the citywide payroll system, and the citywide accounting and operations system. Financial Analytics oversees the official revenue estimate, revenue analyses, and related functions. Lastly, the Division of Income Tax carries out the collection and required functions of the city's two and one half percent income tax, the admissions tax, the short-term rental excise tax, and the hotel/motel tax.

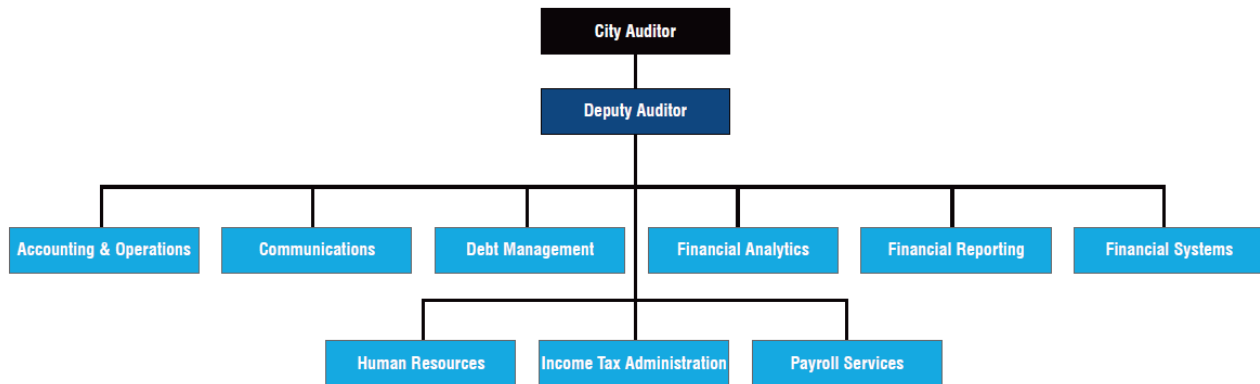
## Department Mission

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.

The City Auditor disseminates a variety of financial reports to city officials and the public as prescribed in the City Charter.

For the last 42 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.

Budget Summary				
Fund	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
General Fund	12,887,956	12,426,769	15,212,667	15,945,916
<b>Department Total</b>	<b>\$ 12,887,956</b>	<b>\$ 12,426,769</b>	<b>\$ 15,212,667</b>	<b>\$ 15,945,916</b>



## Department Goals and Objectives

The Office of the City Auditor has broad responsibilities in the areas of finance, revenue collection, and financial reporting. Key objectives of the office include maintaining high quality fiscal processing services, issuing the city's payroll, collecting and auditing the city's taxes, issuing and maintaining the debt for the city, and reporting the city's financials to our residents, the business community, city departments and divisions, and other interested parties.

Each funded endeavor in the budget, from maintaining our award-winning financial reporting to investing in state-of-the-art technology, ensures that we will continue to deliver the core services that our residents, customers, and city colleagues depend on. We provide these services all while growing functionality that promotes a better user experience, equity, transparency, financial analytics, and access to information.

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## **Strategic Priorities for 2023**

The Auditor's Office 2023 Budget includes investments in technology that build better platforms for our internal customers (e.g. City employees, divisions, and departments) and our external customers (residents, businesses, nonprofits, etc.). Major areas of focus include:

**Revenue System:** Implementation of phase one of the city's new revenue system will occur in the fourth quarter of 2022. Phase one includes most aspects of income tax. When live, this system will allow for web-based payments from our taxpayers, provide for a full, online-user experience, and electronically interface with business and individual users. Enhanced revenue analytics and real-time revenue tracking will greatly improve the city's ability to monitor and estimate tax revenue. Phase two, which provides for the electronic filing of admissions taxes, short-term rental taxes, and hotel-motel taxes, will launch in 2023.

**Dayforce Payroll and Time & Attendance:** Expansion continues in the Dayforce platform as city departments and divisions grow utilization. Payroll features are largely in sustainability mode, but technology investments are necessary to rollout new features, including position management, performance evaluation, and benefits management. Growth in time and attendance is also expected as more departments decide to employ this feature.

**D365:** The implementation of D365, the city's financial management system, has been completed, but investments and build-out continue in order to optimize features for end users. In 2023, we anticipate further growing remote capabilities, building a transparency portal, and providing additional business applications to city departments.

## **2023 BUDGET NOTES**

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### **CITY AUDITOR**

The 2023 budget provides funding for continued staffing levels, investments in specialized training for staff, and two new positions. A payroll position and a business systems analyst are needed to support rollout of requested services to additional departments and expansion projects for financial and payroll systems. The budget also funds outside audit services, including audits for sub-recipients.

### **INCOME TAX**

The 2023 budget for the Income Tax Division includes continued staffing levels as well as support and expansion of the new revenue system.

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## City Auditor

Financial Summary by Fund					
Fund	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Proposed
<b>General Fund</b>					
City Auditor	\$ 4,654,518	\$ 4,757,595	\$ 5,222,349	\$ 5,172,709	\$ 5,624,248
Income Tax	8,233,437	7,669,174	9,990,318	7,914,946	10,321,668
<b>General Fund Subtotal</b>	<b>12,887,956</b>	<b>12,426,769</b>	<b>15,212,667</b>	<b>13,087,655</b>	<b>15,945,916</b>
<b>Department Total</b>	<b>\$ 12,887,956</b>	<b>\$ 12,426,769</b>	<b>\$ 15,212,667</b>	<b>\$ 13,087,655</b>	<b>\$ 15,945,916</b>

Division Financial Summary by Area of Expense						
Division	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Proposed	
<b>City Auditor</b>						
General Fund						
Personnel	\$ 3,723,543	\$ 3,968,072	\$ 4,313,631	\$ 4,285,697	\$ 4,784,828	
Materials & Supplies	27,453	27,572	30,500	29,085	32,500	
Services	902,522	760,951	877,218	856,927	805,920	
Other	1,000	1,000	1,000	1,000	1,000	
<b>City Auditor Subtotal</b>	<b>4,654,518</b>	<b>4,757,595</b>	<b>5,222,349</b>	<b>5,172,709</b>	<b>5,624,248</b>	
<b>Income Tax</b>						
General Fund						
Personnel	7,337,651	6,643,835	8,765,850	6,857,735	8,995,824	
Materials & Supplies	57,928	77,941	78,500	75,735	78,500	
Services	837,858	947,198	1,145,468	981,426	1,246,844	
Other	-	200	500	50	500	
<b>Income Tax Subtotal</b>	<b>8,233,437</b>	<b>7,669,174</b>	<b>9,990,318</b>	<b>7,914,946</b>	<b>10,321,668</b>	
<b>Department Total</b>	<b>\$ 12,887,955</b>	<b>\$ 12,426,769</b>	<b>\$ 15,212,667</b>	<b>\$ 13,087,655</b>	<b>\$ 15,945,916</b>	

Department Personnel Summary								
Fund	2020 Actual		2021 Actual		2022 Budget		2023 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>General Fund</b>								
City Auditor	31	1	36	1	35	1	37	0
Income Tax	66	0	58	0	84	1	84	1
<b>Total</b>	<b>97</b>	<b>1</b>	<b>94</b>	<b>1</b>	<b>119</b>	<b>2</b>	<b>121</b>	<b>1</b>

Operating Budget by Program				
Program	2022 Budget	2022 FTEs	2023 Proposed	2023 FTEs
Accounting	\$ 1,227,006	9	\$ 1,457,945	10
Administration	4,993,313	19	5,371,201	21
Debt Management	267,327	2	270,301	2
Payroll	902,700	9	1,008,680	10
Auditing	812,627	9	847,169	9
Tax Collection and Audits	6,924,754	71	6,902,502	69
Internal Services	84,940	0	88,118	0
<b>Department Total</b>	<b>\$ 15,212,667</b>	<b>119</b>	<b>\$ 15,945,916</b>	<b>121</b>





# 2023 PROGRAM GUIDE

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## **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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