

The only double-decker streetcar to operate in Columbus, Ohio captured in front of the William McKinley monument in 1920, located on the west side of the Ohio Statehouse on South High Street.

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 35 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.

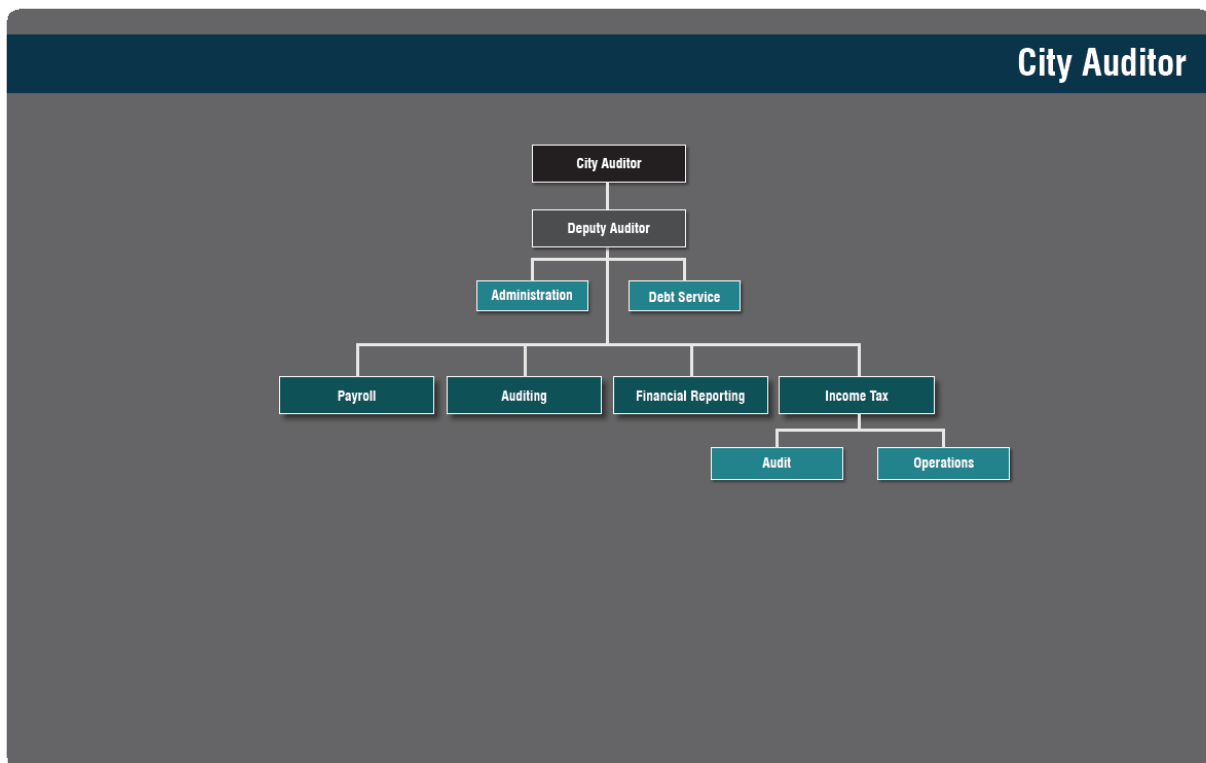
The City Auditor assists in managing the city's long-term debt, including prompt payment of principal, interest, and associated fees on the city's variable rate debt; assures current debt service coverage is sufficient to protect the credit worthiness

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 2016

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.

2016 BUDGET NOTES

CITY AUDITOR

The 2016 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 2016 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	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Proposed
General Fund					
City Auditor					
Personnel	\$ 2,747,996	\$ 2,923,776	\$ 3,168,229	\$ 3,032,362	\$ 3,259,421
Materials & Supplies	24,506	29,396	24,600	34,600	26,000
Services	988,527	749,157	875,494	795,045	956,520
City Auditor Subtotal	3,761,029	3,702,329	4,068,323	3,862,006	4,241,941
Income Tax					
Personnel	6,665,677	6,838,709	7,364,754	7,281,832	7,509,645
Materials & Supplies	76,244	74,152	79,000	78,985	79,000
Services	1,039,972	1,244,146	1,349,338	1,343,982	1,254,832
Income Tax Subtotal	7,781,893	8,157,007	8,793,092	8,704,799	8,843,477
General Fund Subtotal	11,542,922	11,859,336	12,861,415	12,566,806	13,085,418
Department Total	\$ 11,542,922	\$ 11,859,336	\$ 12,861,415	\$ 12,566,806	\$ 13,085,418

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Department Personnel Summary					
Fund	FT/PT	2013 Actual	2014 Actual	2015 Authorized	2016 Authorized
General Fund					
City Auditor	FT	26	26	34	34
	PT	0	0	4	4
Income Tax	FT	73	73	82	82
	PT	1	1	1	1
Total		100	100	121	121

Operating Budget by Program		
Program	2016 Proposed	2016 FTEs
Accounting and Financial Reporting	\$ 4,844,661	19
Administration	2,343,593	26
Payroll	439,826	4
Auditing	974,997	11
Tax Collection and Audits	4,482,341	46
Department Total	<u>\$ 13,085,418</u>	<u>106</u>

The programs above and the program descriptions on the following page represent those that will be used in the city's new accounting system which will go live January 1, 2016. As such, no history of financial or personnel data by program is included in this document for prior years.



2016 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.
