



## 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 six 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. 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.

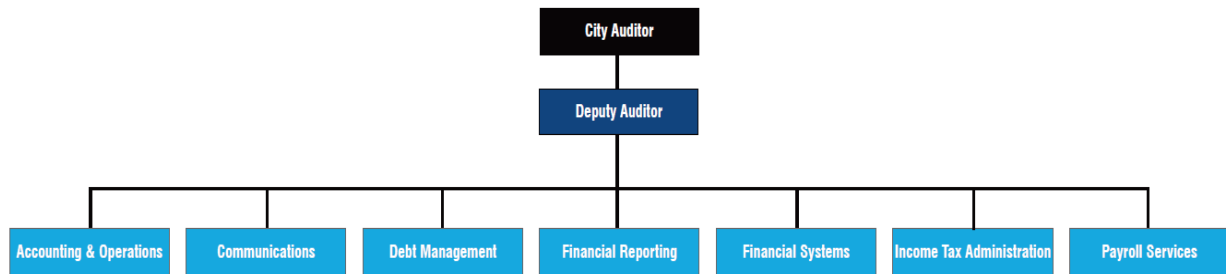
## Department Mission

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 41 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                    | 2019<br>Actual       | 2020<br>Actual       | 2021<br>Budget       | 2022<br>Proposed     |
| General Fund            | 13,026,344           | 12,887,955           | 14,604,414           | 15,212,667           |
| <b>Department Total</b> | <b>\$ 13,026,344</b> | <b>\$ 12,887,955</b> | <b>\$ 14,604,414</b> | <b>\$ 15,212,667</b> |



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 Auditor's Office 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 while growing functionality that promotes better user experience, equity, transparency, financial analytics, and access to information. It is our goal that such additional inclusion will better shape decisions and keep the city on its course for a more equitable COVID-19 recovery.

## Strategic Priorities for 2022

The Auditor's Office 2022 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:** Modernizing the technical operations of the Division of Income Tax by employing a new revenue collection system. Implementation of this system is underway. 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.

**Dayforce Payroll and Time & Attendance:** In 2021, the City's new payroll and time and attendance system, Dayforce, was launched. Payroll features are largely in sustainability mode, but technology investments are necessary to track remote work, manage tax withholdings for the City's remote workers, and roll-out new features, including position management and benefits. 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 2022, we anticipate further growing remote capabilities, digital dashboarding, and providing additional business applications to City departments.

## 2022 BUDGET NOTES

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### **CITY AUDITOR**

The 2022 budget provides funding for continued staffing levels and three new positions including a public information officer. The budget also funds outside audit services, including audits for sub-recipients.

### **INCOME TAX**

The 2022 budget for the Income Tax Division includes continued investment in the new income tax collection system, banking and lockbox services, filing fees, postage, tax form printing, and temporary employment service fees.

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| Financial Summary by Fund    |                      |                      |                      |                      |                      |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Fund                         | 2019<br>Actual       | 2020<br>Actual       | 2021<br>Budget       | 2021<br>Projected    | 2022<br>Proposed     |
| <b>General Fund</b>          |                      |                      |                      |                      |                      |
| City Auditor                 | \$ 4,361,151         | \$ 4,654,518         | \$ 4,789,735         | \$ 4,691,593         | \$ 5,222,349         |
| Income Tax                   | 8,665,193            | 8,233,436            | 9,814,679            | 8,138,456            | 9,990,318            |
| <b>General Fund Subtotal</b> | <b>13,026,344</b>    | <b>12,887,955</b>    | <b>14,604,414</b>    | <b>12,830,049</b>    | <b>15,212,667</b>    |
| <b>Department Total</b>      | <b>\$ 13,026,344</b> | <b>\$ 12,887,955</b> | <b>\$ 14,604,414</b> | <b>\$ 12,830,049</b> | <b>\$ 15,212,667</b> |

| Division Financial Summary by Area of Expense |                      |                      |                      |                      |                      |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Division                                      | 2019<br>Actual       | 2020<br>Actual       | 2021<br>Budget       | 2021<br>Projected    | 2022<br>Proposed     |
| <b>City Auditor</b>                           |                      |                      |                      |                      |                      |
| General Fund                                  |                      |                      |                      |                      |                      |
| Personnel                                     | \$ 3,525,107         | \$ 3,723,543         | \$ 3,994,001         | \$ 3,948,254         | \$ 4,313,631         |
| Materials & Supplies                          | 26,160               | 27,453               | 27,600               | 25,817               | 30,500               |
| Services                                      | 809,184              | 902,522              | 767,134              | 716,523              | 877,218              |
| Other   | 700                  | 1,000                | 1,000                | 1,000                | 1,000                |
| <b>City Auditor Subtotal</b>                  | <b>4,361,151</b>     | <b>4,654,518</b>     | <b>4,789,735</b>     | <b>4,691,593</b>     | <b>5,222,349</b>     |
| <b>Income Tax</b>                             |                      |                      |                      |                      |                      |
| General Fund                                  |                      |                      |                      |                      |                      |
| Personnel                                     | 7,666,660            | 7,337,651            | 8,493,429            | 6,898,661            | 8,765,850            |
| Materials & Supplies                          | 67,117               | 57,928               | 78,500               | 77,471               | 78,500               |
| Services                                      | 931,216              | 837,858              | 1,242,250            | 1,162,124            | 1,145,468            |
| Other   | 200                  | -                    | 500                  | 200                  | 500                  |
| <b>Income Tax Subtotal</b>                    | <b>8,665,193</b>     | <b>8,233,436</b>     | <b>9,814,679</b>     | <b>8,138,456</b>     | <b>9,990,318</b>     |
| <b>Department Total</b>                       | <b>\$ 13,026,344</b> | <b>\$ 12,887,955</b> | <b>\$ 14,604,414</b> | <b>\$ 12,830,049</b> | <b>\$ 15,212,667</b> |

| Department Personnel Summary |                |          |                |          |                |          |                  |          |
|------------------------------|----------------|----------|----------------|----------|----------------|----------|------------------|----------|
| Fund                         | 2019<br>Actual |          | 2020<br>Actual |          | 2021<br>Budget |          | 2022<br>Proposed |          |
|                              | FT             | PT       | FT             | PT       | FT             | PT       | FT               | PT       |
| <b>General Fund</b>          |                |          |                |          |                |          |                  |          |
| City Auditor                 | 31             | 1        | 31             | 1        | 32             | 0        | 35               | 1        |
| Income Tax                   | 70             | 0        | 66             | 0        | 84             | 0        | 84               | 1        |
| <b>Total</b>                 | <b>101</b>     | <b>1</b> | <b>97</b>      | <b>1</b> | <b>116</b>     | <b>-</b> | <b>119</b>       | <b>2</b> |

| Operating Budget by Program |                      |              |                      |              |  |
|-----------------------------|----------------------|--------------|----------------------|--------------|--|
| Program                     | 2021<br>Budget       | 2021<br>FTEs | 2022<br>Proposed     | 2022<br>FTEs |  |
| Accounting                  | \$ 1,768,211         | 13           | \$ 1,227,006         | 9            |  |
| Administration              | 3,951,945            | 11           | 4,993,313            | 19           |  |
| Debt Management             | -                    | 0            | 267,327              | 2            |  |
| Payroll                     | 537,210              | 5            | 902,700              | 9            |  |
| Auditing                    | 937,782              | 11           | 812,627              | 9            |  |
| Tax Collection and Audits   | 7,362,228            | 76           | 6,924,754            | 71           |  |
| Internal Services           | 47,038               | 0            | 84,940               | 0            |  |
| <b>Department Total</b>     | <b>\$ 14,604,414</b> | <b>116</b>   | <b>\$ 15,212,667</b> | <b>119</b>   |  |





# 2022 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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