



## 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

### 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.

fiscal facts, reporting periodically to city officials and the public in summaries and analytical schedules, as prescribed in the City Charter.

For the last 33 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.

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## STRATEGIC PRIORITIES FOR 2015

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.

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## 2015 BUDGET NOTES

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### CITY AUDITOR

The 2015 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 2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Proposed
<b>General Fund</b>					
City Auditor					
Personnel	\$ 2,639,234	\$ 2,747,996	\$ 3,021,170	\$ 2,956,374	\$ 3,168,229
Materials & Supplies	28,500	24,506	24,600	35,818	24,600
Services	731,653	988,527	843,980	840,136	875,494
<b>City Auditor Subtotal</b>	<b>3,399,387</b>	<b>3,761,029</b>	<b>3,889,750</b>	<b>3,832,328</b>	<b>4,068,323</b>
Income Tax					
Personnel	6,696,959	6,665,677	7,426,065	7,030,882	7,364,754
Materials & Supplies	58,281	76,244	79,000	74,084	79,000
Services	689,959	1,039,972	1,301,532	1,232,224	1,349,338
<b>Income Tax Subtotal</b>	<b>7,445,199</b>	<b>7,781,893</b>	<b>8,806,597</b>	<b>8,337,190</b>	<b>8,793,092</b>
<b>General Fund Subtotal</b>	<b>10,844,586</b>	<b>11,542,922</b>	<b>12,696,347</b>	<b>12,169,518</b>	<b>12,861,415</b>
<b>Department Total</b>	<b>\$ 10,844,586</b>	<b>\$ 11,542,922</b>	<b>\$ 12,696,347</b>	<b>\$ 12,169,518</b>	<b>\$ 12,861,415</b>

Department Personnel Summary					
Fund	FT/PT	2012 Actual	2013 Actual	2014 Authorized	2015 Authorized
<b>General Fund</b>					
City Auditor	FT	24	26	34	34
	PT	1	0	4	4
Income Tax	FT	73	73	82	82
	PT	0	1	1	1
<b>Total</b>		<b>98</b>	<b>100</b>	<b>121</b>	<b>121</b>

Operating Budget by Program				
Program	2014 Budget	2014 FTEs	2015 Proposed	2015 FTEs
Auditor Administration	\$ 569,239	4	\$ 596,509	4
Accounting and Financial Reporting	1,954,521	8	2,112,091	9
Auditing	875,239	10	934,374	10
Payroll Auditing	490,751	5	425,349	5
Income Tax Administration	2,509,147	9	2,796,574	9
Collections and Audits	4,473,748	48	4,350,502	48
Record Maintenance	1,823,702	21	1,646,016	21
<b>Department Total</b>	<b>\$ 12,696,347</b>	<b>105</b>	<b>\$ 12,861,415</b>	<b>106</b>

Program descriptions begin on the following page.



# 2015 PROGRAM GUIDE

## AUDITOR ADMINISTRATION

To administer the City Auditor's Office and Income Tax Division.

## 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.

## AUDITING

To pre-audit all city financial transactions.

## PAYROLL AUDITING

To process all city payrolls and insurance programs.

## INCOME TAX ADMINISTRATION

To direct all administrative and operating functions of the division, including the fiscal duties, to enforce the collection of the two and one half percent municipal income tax pursuant to Chapter 361 of the Columbus City Code, to ensure the collection and enforcement of the hotel/motel tax for the City of Columbus and Franklin County Convention Facilities Authority.

## COLLECTIONS AND AUDITS

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

## RECORD MAINTENANCE

To perform account maintenance; to provide support functions for the audit staff, to sort and file all income tax returns and tax correspondence for quick retrieval, and skip trace addresses for delinquent accounts and non-filers.