

City Auditor

Department Description

The City Auditor is the city's chief accounting officer. The Office of the City Auditor is responsible for processing and maintaining accurate, systematic records of all the city's fiscal transactions, including certification of funds, receipts, disbursements, assets and liabilities. In addition to this, the Auditor's payroll unit handles the accurate bi-weekly generation of paychecks and tax-withholding remittance 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.

For the last 29 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 the 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.

Columbus Income Tax Division

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 Codes and the collection of the hotel/motel tax for the City of Columbus and the Franklin County Convention Facilities Authority.

In addition to collecting the municipal tax for the City of Columbus, the Income Tax Division has contracts with and acts as the collection agent for the following municipalities: Brice, Canal Winchester, Groveport, Harrisburg, Marble Cliff, Obetz, and the Northern Pickaway County JEDD.

Department Mission

To carry out the duties and responsibilities as prescribed by the Columbus City Charter and the Columbus City Codes.

To provide efficient and effective collection of monies and audit services with continuous upgrade to the city tax and filing systems and all other necessary resources utilized in the process.

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 2010

- 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 Codes.
- Continue to receive the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada.

2010 Budget Notes

- The 2010 budget for the City Auditor 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.
- Major non-personnel expenses in the Income Tax Division include tax applications computer programming services, banking and lockbox services, postage, tax form printing and temporary employment service fees.

Budget and Program Summary

AUDITOR FINANCIAL SUMMARY					
DIVISION SUMMARY	2007 Actual	2008 Actual	2009 Original Appropriation	2009 Estimated Expenditures	2010 Proposed
City Auditor	\$ 4,307,972	\$ 2,937,609	\$ 3,261,971	\$ 3,141,608	\$ 3,238,972
Income Tax	7,884,358	6,998,369	7,363,320	7,011,866	7,445,494
TOTAL	\$ 12,192,330	\$ 9,935,978	\$ 10,625,291	\$ 10,153,474	\$ 10,684,466

DIVISION SUMMARY BY CHARACTER					
CITY AUDITOR GENERAL FUND EXPENDITURES SUMMARY	2007 Actual	2008 Actual	2009 Original Appropriation	2009 Estimated Expenditures	2010 Proposed
Personnel	\$ 2,156,969	\$ 2,311,494	\$ 2,491,531	\$ 2,397,939	\$ 2,499,166
Materials & Supplies	45,600	26,166	28,100	28,100	28,600
Services	2,104,674	599,949	742,340	715,569	711,206
Other	730	-	-	-	-
TOTAL	\$ 4,307,972	\$ 2,937,609	\$ 3,261,971	\$ 3,141,608	\$ 3,238,972
INCOME TAX GENERAL FUND EXPENDITURES SUMMARY	2007 Actual	2008 Actual	2009 Original Appropriation	2009 Estimated Expenditures	2010 Proposed
Personnel	\$ 5,722,531	\$ 6,016,285	\$ 6,048,098	\$ 5,936,395	\$ 6,134,386
Materials & Supplies	72,898	34,280	120,000	112,195	80,000
Services	2,088,929	947,804	1,195,222	963,276	1,231,108
Capital	-	-	-	-	-
TOTAL	\$ 7,884,358	\$ 6,998,369	\$ 7,363,320	\$ 7,011,866	\$ 7,445,494

DEPARTMENT SUMMARY BY FUND

FUND SUMMARY	2007 Actual	2008 Actual	2009 Original Appropriation	2009 Estimated Expenditures	2010 Proposed
General	\$ 12,192,330	\$ 9,935,978	\$ 10,625,291	\$ 10,153,474	\$ 10,684,466
TOTAL	\$ 12,192,330	\$ 9,935,978	\$ 10,625,291	\$ 10,153,474	\$ 10,684,466

DEPARTMENT PERSONNEL SUMMARY

DIVISION	FT/PT*	2007 Actual	2008 Actual	2009 Authorized	2010 Authorized
City Auditor	FT	24	24	34	34
	PT	4	3	4	4
Income Tax	FT	79	77	82	82
	PT	0	1	1	1
TOTAL		107	104	121	121

*FT=Full-Time PT=Part-Time

**2010 Operating Budget
City Auditor**

Program	Mission	Financial History by Program				Personnel by Program			
		2007 Budget	2008 Budget	2009 Budget	2010 Proposed	2007 FTEs	2008 FTEs	2009 FTEs	2010 FTEs
Administration	To administer the City Auditor's Office and Income Tax Division.	\$ 488,438	\$ 437,523	\$ 536,643	\$ 516,924	5	3	4	4
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.	\$ 2,618,952	\$ 1,501,376	\$ 1,292,991	\$ 1,236,589	5	8	7	7
Auditing	To pre-audit all city financial transactions.	\$ 922,536	\$ 785,887	\$ 1,072,557	\$ 1,027,582	12	10	10	10
Payroll Auditing	To process all city payrolls and insurance programs.	\$ 319,281	\$ 350,472	\$ 359,780	\$ 356,123	4	4	4	4
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.	\$ 2,841,500	\$ 1,942,414	\$ 1,898,048	\$ 2,141,606	10	10	10	9

**2010 Operating Budget
City Auditor**

Program	Mission	Financial History by Program				Personnel by Program			
		2007 Budget	2008 Budget	2009 Budget	2010 Proposed	2007 FTEs	2008 FTEs	2009 FTEs	2010 FTEs
Collections, Audits	To collect, audit, enforce and process various types of income tax documents.	\$ 3,404,899	\$ 3,582,185	\$ 3,688,725	\$ 3,670,003	42	46	47	43
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 to skip trace addresses for delinquent accounts and non-filers.	\$ 1,611,051	\$ 1,742,392	\$ 1,776,547	\$ 1,633,885	23	26	24	22
		\$ 12,206,657	\$ 10,342,249	\$ 10,625,291	\$ 10,684,466	101	107	106	99

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