

## **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 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.

For the last 30 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 2011**

- 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.

## **2011 Budget Notes**

- The 2011 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					
<b>DIVISION SUMMARY</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Original Appropriation</b>	<b>2010 Estimated Expenditures</b>	<b>2011 Proposed</b>
City Auditor	\$ 2,937,609	\$ 3,032,808	\$ 3,238,972	\$ 3,239,669	\$ 3,386,129
Income Tax	6,998,369	6,918,799	7,445,494	7,374,785	7,834,566
<b>TOTAL</b>	<b>\$ 9,935,978</b>	<b>\$ 9,951,607</b>	<b>\$ 10,684,466</b>	<b>\$ 10,614,454</b>	<b>\$ 11,220,695</b>

**DIVISION SUMMARY BY CHARACTER**

<b>CITY AUDITOR GENERAL FUND EXPENDITURES SUMMARY</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Original Appropriation</b>	<b>2010 Estimated Expenditures</b>	<b>2011 Proposed</b>
Personnel	\$ 2,311,494	\$ 2,389,856	\$ 2,499,166	\$ 2,455,886	\$ 2,591,638
Materials & Supplies	26,166	26,717	28,600	28,600	30,400
Services	599,949	605,795	711,206	744,433	764,091
Other	-	10,440	-	-	-
Capital	-	-	-	10,750	-
<b>TOTAL</b>	<b>\$ 2,937,609</b>	<b>\$ 3,032,808</b>	<b>\$ 3,238,972</b>	<b>\$ 3,239,669</b>	<b>\$ 3,386,129</b>
<b>INCOME TAX GENERAL FUND EXPENDITURES SUMMARY</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Original Appropriation</b>	<b>2010 Estimated Expenditures</b>	<b>2011 Proposed</b>
Personnel	\$ 6,016,285	\$ 5,878,717	\$ 6,134,386	\$ 6,204,349	\$ 6,563,392
Materials & Supplies	34,280	101,883	80,000	63,369	73,000
Services	947,804	938,199	1,231,108	1,107,067	1,198,174
<b>TOTAL</b>	<b>\$ 6,998,369</b>	<b>\$ 6,918,799</b>	<b>\$ 7,445,494</b>	<b>\$ 7,374,785</b>	<b>\$ 7,834,566</b>

DEPARTMENT SUMMARY BY FUND					
<b>FUND SUMMARY</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Original Appropriation</b>	<b>2010 Estimated Expenditures</b>	<b>2011 Proposed</b>
General	\$ 9,935,978	\$ 9,951,607	\$ 10,684,466	\$ 10,614,454	\$ 11,220,695
<b>TOTAL</b>	<b>\$ 9,935,978</b>	<b>\$ 9,951,607</b>	<b>\$ 10,684,466</b>	<b>\$ 10,614,454</b>	<b>\$ 11,220,695</b>

DEPARTMENT PERSONNEL SUMMARY					
<b>DIVISION</b>	<b>FT/PT*</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Authorized</b>	<b>2011 Authorized</b>
City Auditor	FT	24	26	34	34
	PT	3	2	4	4
Income Tax	FT	77	71	82	82
	PT	1	2	1	1
<b>TOTAL</b>		<b>105</b>	<b>101</b>	<b>121</b>	<b>121</b>

\*FT=Full-Time PT=Part-Time

**2011 Operating Budget  
City Auditor**

Program	Mission	Financial History by Program				Personnel by Program			
		2008 Budget	2009 Budget	2010 Budget	2011 Proposed	2008 FTEs	2009 FTEs	2010 FTEs	2011 FTEs
Administration	To administer the City Auditor's Office and Income Tax Division.	\$ 437,523	\$ 536,643	\$ 516,924	\$ 522,796	3	4	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.	\$ 1,716,286	\$ 1,292,991	\$ 1,236,589	\$ 1,617,173	8	7	7	7
Auditing	To pre-audit all city financial transactions.	\$ 785,887	\$ 1,072,557	\$ 1,027,582	\$ 871,565	10	10	10	10
Payroll Auditing	To process all city payrolls and insurance programs.	\$ 350,472	\$ 359,780	\$ 356,123	\$ 374,595	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.	\$ 1,942,414	\$ 1,898,048	\$ 2,141,606	\$ 2,034,916	10	10	9	9

**2011 Operating Budget  
City Auditor**

Program	Mission	Financial History by Program				Personnel by Program			
		2008 Budget	2009 Budget	2010 Budget	2011 Proposed	2008 FTEs	2009 FTEs	2010 FTEs	2011 FTEs
Collections, Audits	To collect, audit, enforce and process various types of income tax documents.	\$ 3,582,185	\$ 3,688,725	\$ 3,670,003	\$ 4,013,792	46	47	43	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.	\$ 1,742,392	\$ 1,776,547	\$ 1,633,885	\$ 1,785,858	26	24	22	22
		\$ 10,557,159	\$ 10,625,291	\$ 10,684,466	\$ 11,220,695	107	106	99	99

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