

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 31 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 2012

- 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.

2012 Budget Notes

- The 2012 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.
- The 2012 budget for Income Tax includes funding for tax application computer programming services, banking and lockbox services, postage, tax form printing and temporary employment service fees.

Budget and Program Summary

DEPARTMENT FINANCIAL SUMMARY					
<u>DIVISION SUMMARY</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Original Appropriation</u>	<u>2011 Estimated Expenditures</u>	<u>2012 Proposed</u>
City Auditor	\$ 3,032,808	\$ 3,197,632	\$ 3,386,129	\$ 3,368,152	\$ 3,459,034
Income Tax	6,918,799	7,091,543	7,834,566	7,801,943	8,295,710
TOTAL	<u>\$ 9,951,607</u>	<u>\$ 10,289,175</u>	<u>\$ 11,220,695</u>	<u>\$ 11,170,095</u>	<u>\$ 11,754,744</u>

DIVISION SUMMARY BY OBJECT LEVEL ONE					
<u>CITY AUDITOR GENERAL FUND EXPENDITURES SUMMARY</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Original Appropriation</u>	<u>2011 Estimated Expenditures</u>	<u>2012 Proposed</u>
Personnel	\$ 2,389,856	\$ 2,436,821	\$ 2,591,638	\$ 2,573,661	\$ 2,676,008
Materials & Supplies	26,717	27,188	30,400	30,400	24,500
Services	605,795	722,873	764,091	764,091	758,526
Other	10,440	-	-	-	-
Capital	-	10,750	-	-	-
TOTAL	<u>\$ 3,032,808</u>	<u>\$ 3,197,632</u>	<u>\$ 3,386,129</u>	<u>\$ 3,368,152</u>	<u>\$ 3,459,034</u>

DIVISION SUMMARY BY OBJECT LEVEL ONE					
INCOME TAX GENERAL FUND	2009 Actual	2010 Actual	2011 Original Appropriation	2011 Estimated Expenditures	2012 Proposed
Personnel	\$ 5,878,717	\$ 6,189,556	\$ 6,563,392	\$ 6,620,416	\$ 7,096,769
Materials & Supplies	101,883	57,993	73,000	73,000	73,000
Services	938,199	843,994	1,198,174	1,108,527	1,125,941
TOTAL	\$ 6,918,799	\$ 7,091,543	\$ 7,834,566	\$ 7,801,943	\$ 8,295,710

DEPARTMENT SUMMARY BY FUND					
FUND SUMMARY	2009 Actual	2010 Actual	2011 Original Appropriation	2011 Estimated Expenditures	2012 Proposed
General Fund	\$ 9,951,607	\$ 10,289,175	\$ 11,220,695	\$ 11,170,095	\$ 11,754,744
TOTAL	\$ 9,951,607	\$ 10,289,175	\$ 11,220,695	\$ 11,170,095	\$ 11,754,744

DEPARTMENT PERSONNEL SUMMARY					
DIVISION	FT/PT*	2009 Actual	2010 Actual	2011 Authorized	2012 Authorized
City Auditor	FT	26	24	34	34
	PT	2	2	4	4
Income Tax	FT	71	74	82	82
	PT	2	3	1	1
TOTAL		101	103	121	121

*FT=Full-Time PT=Part-Time

**2012 Operating Budget
City Auditor**

Program	Mission	Financial History by Program				Personnel by Program			
		2009 Budget	2010 Budget	2011 Budget	2012 Proposed	2009 FTEs	2010 FTEs	2011 FTEs	2012 FTEs
Administration	To administer the City Auditor's Office and Income Tax Division.	\$536,643	\$516,924	\$522,796	\$552,497	4	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.	\$1,292,991	\$1,236,589	\$1,617,173	\$1,648,356	7	7	7	7
Auditing	To pre-audit all city financial transactions.	\$1,072,557	\$1,027,582	\$871,565	\$806,730	10	10	10	9
Payroll Auditing	To process all city payrolls and insurance programs.	\$359,780	\$356,123	\$374,595	\$451,451	4	4	4	5
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.	\$1,898,048	\$2,141,606	\$2,034,916	\$2,404,671	10	9	9	11
Collections, Audits	To collect, audit, enforce and process various types of income tax documents.	\$3,688,725	\$3,771,757	\$4,013,792	\$4,168,989	47	43	43	46
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.	\$1,776,547	\$1,633,885	\$1,785,858	\$1,722,050	24	22	22	21
		\$10,625,291	\$10,684,466	\$11,220,695	\$11,754,744	106	99	99	103