

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 32 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 upgrades 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 2013

- 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.

2013 Budget Notes

- The 2013 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. Funding for employee bonding is also included, which occurs every three years.
- The 2013 budget for the Income Tax Division 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					
DIVISION SUMMARY	2010 Actual	2011 Actual	2012 Original Appropriation	2012 Estimated Expenditures	2013 Proposed
City Auditor	\$ 3,197,632	\$ 3,294,955	\$ 3,459,034	\$ 3,424,789	\$ 3,661,371
Income Tax	7,091,543	7,382,516	8,295,710	7,769,797	8,622,614
TOTAL	\$ 10,289,175	\$ 10,677,471	\$ 11,754,744	\$ 11,194,586	\$ 12,283,985

DIVISION SUMMARY BY OBJECT LEVEL ONE					
CITY AUDITOR GENERAL FUND EXPENDITURES SUMMARY	2010 Actual	2011 Actual	2012 Original Appropriation	2012 Estimated Expenditures	2013 Proposed
Personnel	\$ 2,436,821	\$ 2,569,354	\$ 2,676,008	\$ 2,652,474	\$ 2,708,356
Materials & Supplies	27,188	30,130	24,500	28,500	24,600
Services	722,873	695,471	758,526	743,815	928,415
Other	-	-	-	-	-
Capital	10,750	-	-	-	-
TOTAL	\$ 3,197,632	\$ 3,294,955	\$ 3,459,034	\$ 3,424,789	\$ 3,661,371

DIVISION SUMMARY BY OBJECT LEVEL ONE					
INCOME TAX GENERAL FUND	2010 Actual	2011 Actual	2012 Original Appropriation	2012 Estimated Expenditures	2013 Proposed
Personnel	\$ 6,189,556	\$ 6,561,468	\$ 7,096,769	\$ 6,777,624	\$ 7,386,336
Materials & Supplies	57,993	60,040	73,000	73,000	79,000
Services	843,994	761,008	1,125,941	919,173	1,157,278
TOTAL	\$ 7,091,543	\$ 7,382,516	\$ 8,295,710	\$ 7,769,797	\$ 8,622,614

DEPARTMENT SUMMARY BY FUND					
FUND SUMMARY	2010 Actual	2011 Actual	2012 Original Appropriation	2012 Estimated Expenditures	2013 Proposed
General Fund	\$ 10,289,175	\$ 10,677,471	\$ 11,754,744	\$ 11,194,586	\$ 12,283,985
TOTAL	\$ 10,289,175	\$ 10,677,471	\$ 11,754,744	\$ 11,194,586	\$ 12,283,985

DEPARTMENT PERSONNEL SUMMARY					
DIVISION	FT/PT*	2010 Actual	2011 Actual	2012 Authorized	2013 Authorized
City Auditor	FT	24	25	34	34
	PT	2	2	4	4
Income Tax	FT	74	73	82	82
	PT	3	2	1	1
TOTAL		103	102	121	121

*FT=Full-Time PT=Part-Time

2013 Operating Budget
City Auditor

Program	Mission	Financial History by Program				Personnel by Program			
		2010 Budget	2011 Budget	2012 Budget	2013 Proposed	2010 FTEs	2011 FTEs	2012 FTEs	2013 FTEs
Administration	To administer the City Auditor's Office and Income Tax Division.	\$ 516,924	\$ 522,796	\$ 552,497	\$ 556,489	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.	\$ 1,236,589	\$ 1,617,173	\$ 1,648,356	\$ 1,848,301	7	7	7	6
Auditing	To pre-audit all city financial transactions.	\$ 1,027,582	\$ 871,565	\$ 806,730	\$ 788,726	10	10	11	11
Payroll Auditing	To process all city payrolls and insurance programs.	\$ 356,123	\$ 374,595	\$ 451,451	\$ 467,855	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.	\$ 2,141,606	\$ 2,034,916	\$ 2,404,671	\$ 2,425,399	9	9	9	10
Collections, Audits	To collect, audit, enforce and process various types of income tax documents.	\$ 3,771,757	\$ 4,013,792	\$ 4,168,989	\$ 4,326,782	43	43	43	47
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.	\$ 1,633,885	\$ 1,785,858	\$ 1,722,050	\$ 1,870,433	22	22	22	22
		\$ 10,684,466	\$ 11,220,695	\$ 11,754,744	\$ 12,283,985	99	99	100	104