



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 10,000 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 38 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.

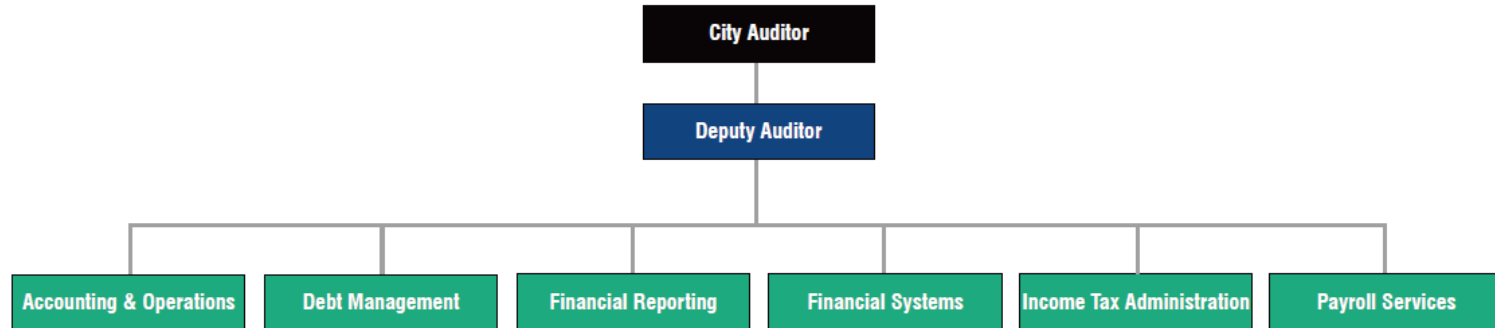
The City Auditor assists in managing the city's long-term debt, including prompt payment of principal, interest, and associated fees on the city's variable rate debt; assures current debt service coverage is sufficient to protect the credit worthiness of the city; and avoids the imposition of increased 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 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 moneys and audit services with continuous upgrades to the city tax and filing systems and all other necessary resources utilized in the process.

City Auditor



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 2019

Maintain high quality fiscal processing, tax collection and audit, debt management, record keeping, and reporting to our residents, the business community, city departments and divisions, and other interested parties.

Modernize technical operations of the Division of Income Tax by investing in a new income tax collection system to allow for web-based payments, provide for a full online user experience, and electronically interface with business users (e.g. hotel/motel tax collections).

Update technical operations of the payroll section by implementing a new payroll system to provide payroll and related services for all of the city's employees.

Seek to develop a digital dashboard for reporting relevant financial information.

Ensure compliance with the Columbus City Charter and Columbus City Code.

Earn the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada.

2019 BUDGET NOTES

CITY AUDITOR

The 2019 budget provides funding for continued staffing levels and outside audit services, including audits for sub-recipients. Of note, the payment for the bonding of various city employees, which occurs every three years, is included in this budget at \$150,000.

INCOME TAX

The 2019 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	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
General Fund					
City Auditor					
Personnel	\$ 3,158,261	\$ 3,229,782	\$ 3,551,349	\$ 3,489,289	\$ 3,687,007
Materials & Supplies	22,800	28,910	27,500	19,000	27,600
Services	1,647,661	1,416,275	1,047,387	989,766	817,056
Other	-	-	-	-	700
City Auditor Subtotal	4,828,723	4,674,967	4,626,236	4,498,055	4,532,363
Income Tax					
Personnel	7,652,487	7,759,287	8,323,229	8,127,536	8,334,463
Materials & Supplies	47,422	54,763	79,000	44,484	78,500
Services	1,156,759	1,243,391	1,255,099	1,120,953	1,251,556
Other	-	-	-	-	500
Income Tax Subtotal	8,856,669	9,057,441	9,657,328	9,292,973	9,665,019
General Fund Subtotal	13,685,392	13,732,408	14,283,564	13,791,028	14,197,382
Department Total	\$ 13,685,392	\$ 13,732,408	\$ 14,283,564	\$ 13,791,028	\$ 14,197,382

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Department Personnel Summary					
Fund	FT/PT	2016 Actual	2017 Actual	2018 Budgeted	2019 Proposed
General Fund					
City Auditor	FT	26	26	28	29
	PT	1	0	0	0
Income Tax	FT	78	80	81	82
	PT	0	0	0	1
Total		105	106	109	112

Operating Budget by Program					
Program	2018 Budget	2018 FTEs	2019 Proposed	2019 FTEs	
Accounting	\$ 1,365,324	9	\$ 1,366,195	10	
Administration	3,635,156	6	4,843,606	19	
Payroll	527,644	5	546,364	5	
Auditing	1,139,402	12	890,888	10	
Tax Collection and Audits	7,538,702	77	6,482,771	67	
Internal Services	77,336	0	67,558	0	
Department Total	\$ 14,283,564	109	\$ 14,197,382	111	





2019 PROGRAM GUIDE

ACCOUNTING

To provide accounting of all city financial transactions, implement improvements to the city's accounting and reporting system, and publish the city's annual financial report.

ADMINISTRATION

To administer the City Auditor's Office and Income Tax Division; to direct all administrative and operating functions of the division, including fiscal duties.

PAYROLL

To process all city payrolls and insurance programs.

AUDITING

To pre-audit all city financial transactions.

TAX COLLECTION AND AUDITS

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

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.
