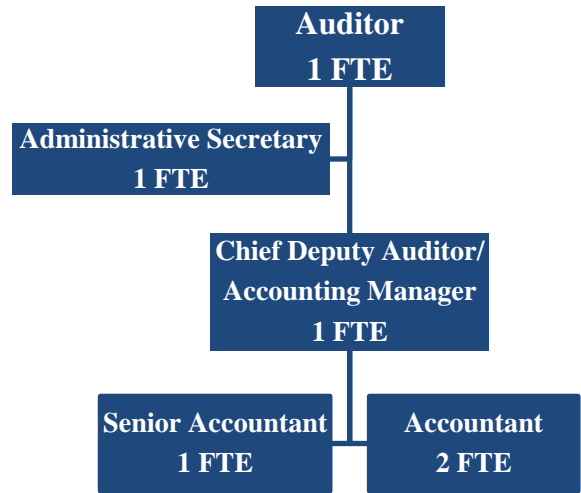


COUNTY AUDITOR
Fund 080-020



Auditor positions: 6 FTE

The duties of the auditor are statutorily defined in the Illinois Counties Code (55 ILCS 5/3-1005).

MISSION STATEMENT

To fulfill the statutory duties of the Office of County Auditor including providing a continuous internal audit of Champaign County’s financial transactions. As the County’s accountant, to maintain the centralized accounting system generating weekly, monthly, and comprehensive accounting reports for all County funds. To maintain a record of all contracts entered into by the County Board, and to administer the payment of County bills and the fixed assets records.

BUDGET HIGHLIGHTS

- The largest expenditure for the office is salary and wages, constituting 97% of the total budget.
- The largest non-personnel expense is for conferences & training. The County Auditor is required by state statute to receive 20 hours of Continuing Professional Education (CPE) annually, and the Chief Deputy Auditor is required to receive 40 hours of CPE training annually to maintain a CPA title.
- The Auditor’s Office produces revenue for the general corporate fund by billing other County funds (RPC, Highway, MHB etc.) for accounting services. Additionally, the County Auditor has contracted with a local bank to start electronic payment of some bills, resulting in a significant rebate to the County treasury.
- The Auditor’s Office continues to consolidate printed stock and minimize the number of paper checks issued through use of electronic bill payment.

FINANCIAL

Fund 080Dept 020		2015 Actual	2016 Original	2016 Projected	2017 Budget
335	71 STATE REV-SALARY STIPENDS	\$6,500	\$6,500	\$6,500	\$6,500
FY2017 Budget					70
Champaign County, Illinois					Auditor General Fund 080-020

Fund 080Dept 020			2015	2016	2016	2017
			Actual	Original	Projected	Budget
		FEDERAL, STATE & LOCAL SHARED REVENUE	\$6,500	\$6,500	\$6,500	\$6,500
341	31	ACCOUNTING FEES	\$45,714	\$120,000	\$130,000	\$130,000
		FEES AND FINES	\$45,714	\$120,000	\$130,000	\$130,000
369	13	ELECTRONIC PYTS REBATE	\$6,494	\$44,000	\$25,000	\$25,000
369	90	OTHER MISC. REVENUE	\$10	\$0	\$0	\$0
		MISCELLANEOUS	\$6,504	\$44,000	\$25,000	\$25,000
		REVENUE TOTALS	\$58,718	\$170,500	\$161,500	\$161,500
511	1	ELECTED OFFICIAL SALARY	\$86,328	\$86,328	\$86,328	\$89,954
511	3	REG. FULL-TIME EMPLOYEES	\$263,332	\$266,807	\$267,492	\$270,875
511	5	TEMP. SALARIES & WAGES	\$0	\$4,500	\$4,500	\$4,500
511	40	STATE-PAID SALARY STIPEND	\$6,500	\$6,500	\$6,500	\$6,500
		PERSONNEL	\$356,160	\$364,135	\$364,820	\$371,829
522	1	STATIONERY & PRINTING	\$2,471	\$2,000	\$1,900	\$1,880
522	2	OFFICE SUPPLIES	\$672	\$900	\$900	\$900
522	3	BOOKS,PERIODICALS & MAN.	\$340	\$500	\$500	\$500
522	44	EQUIPMENT LESS THAN \$5000	\$1,138	\$375	\$375	\$375
		COMMODITIES	\$4,621	\$3,775	\$3,675	\$3,655
533	1	AUDIT & ACCOUNTING SERVCS	\$805	\$805	\$805	\$805
533	7	PROFESSIONAL SERVICES	\$3,200	\$1,600	\$1,500	\$1,500
533	33	TELEPHONE SERVICE	\$11	\$25	\$25	\$25
533	93	DUES AND LICENSES	\$1,256	\$1,300	\$1,320	\$1,320
533	95	CONFERENCES & TRAINING	\$3,008	\$4,000	\$2,500	\$3,600
534	37	FINANCE CHARGES,BANK FEES	\$0	\$0	\$400	\$600
		SERVICES	\$8,280	\$7,730	\$6,550	\$7,850
		EXPENDITURE TOTALS	\$369,061	\$375,640	\$375,045	\$383,334

EXPENSE PER CAPITA (IN ACTUAL DOLLARS)

FY2013	FY2014	FY2015	FY2016	FY2017
\$1.71	\$1.75	\$1.87	\$1.85	\$1.91

FULL TIME EMPLOYEE HISTORY

FY2013	FY2014	FY2015	FY2016	FY2017
5.5	6	6	6	6

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 – Champaign County is committed to being a high performing, open and transparent local government organization

- Design and maintain an accounting system consistent with generally accepted accounting principles
- Audit all claims against the county and pay all valid claims via accounts payable
- Audit the receipts of all county offices and departments presented for deposit with the County Treasurer
- Recommend to the County Board the payment or rejection of all claims
- Maintain a continuous internal audit of the revenues, expenditures, and financial records of all county offices
- Maintain a file of all contracts entered into by the County Board and all authorized county officers
- Improve public access to public information through continuing development and utilization of technology including an online checkbook introduced during FY2016
- Maintain high quality standards with increasing workloads and demands through continuing development of technology

DESCRIPTION

The Auditor’s Office is responsible for designing and maintaining the county’s accounting system and doing a continuous internal audit of county spending. The office is also responsible for accounts payable and putting together monthly reports and a comprehensive annual financial report.

OBJECTIVES

- Design and maintain an accounting system in keeping with generally accepted accounting principles
- Audit all claims against the county and paying all valid claims via accounts payable and payroll
- Audit the receipts of all county offices and departments presented for deposit with the County Treasurer
- Recommend to the County Board the payment or rejection of all claims
- Maintain a continuous internal audit of the revenues, expenditures, and financial records of all county offices
- Improve public access to public information through continuing development of technology
- Maintain a file of all contracts entered into by the County Board and all authorized county officers
- Audit for compliance with state and federal laws and county policies
- Audit the inventory of all real and personal property owned by the County
- Maintain high quality standards with increasing workloads and demands through continuing development of technology
- Receive Government Finance Officers Association recognition for financial reporting

PERFORMANCE INDICATORS

Indicator	FY2015 Actual	FY2016 Projected	FY2017 Budgeted
Receive a clean audit report from the County’s external auditor	Yes	Yes	Yes
Receive GFOA Certificate of Achievement – CAFR	Yes	Yes	Yes
Receive GFOA Award for Outstanding Achievement - PAFR	Yes	Yes	Yes

Number of accounting transactions	96,525	96,000	96,000
Number of Accounts Payable Checks remitted	18,496	18,000	17,750