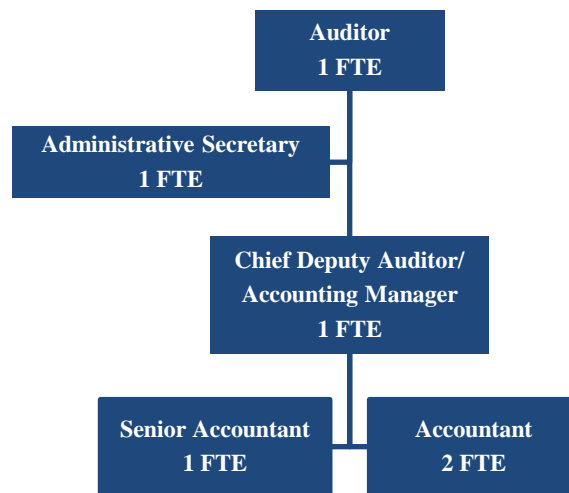


COUNTY AUDITOR

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 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 revenue for the general corporate fund is obtained by billing other County funds (RPC, Highway, MHB etc.) for accounting services. Additionally, the County Auditor has contracted with a local bank to facilitate electronic payment of some bills, resulting in a rebate to the County treasury.
- Accounting fee revenues for fiscal year 2019 include outstanding billed to Champaign County Nursing home for prior fiscal years in the amount of \$66,931.

FINANCIAL

Fund 080 Dept 020				2017 Actual	2018 Original	2018 Projected	2019 Budget
335	71	STATE REV-SALARY STIPENDS		\$6,500	\$6,500	\$3,250	\$6,500
		FEDERAL, STATE & LOCAL SHARED REVENUE		\$6,500	\$6,500	\$3,250	\$6,500

Fund 080 Dept 020			2017 Actual	2018 Original	2018 Projected	2019 Budget
341	31	ACCOUNTING FEES	\$85,153	\$110,000	\$86,000	\$152,931
		FEES AND FINES	\$85,153	\$110,000	\$86,000	\$152,931
369	13	ELECTRONIC PYTS REBATE	\$16,291	\$18,000	\$16,000	\$18,000
369	90	OTHER MISC. REVENUE	\$20	\$0	\$0	\$0
		MISCELLANEOUS	\$16,311	\$18,000	\$16,000	\$18,000
REVENUE TOTALS			\$107,964	\$134,500	\$105,250	\$177,431
511	1	ELECTED OFFICIAL SALARY	\$89,954	\$91,612	\$91,612	\$91,612
511	3	REG. FULL-TIME EMPLOYEES	\$268,403	\$276,105	\$276,105	\$281,646
511	5	TEMP. SALARIES & WAGES	\$1,404	\$4,500	\$4,500	\$4,500
511	40	STATE-PAID SALARY STIPEND	\$6,500	\$6,500	\$3,250	\$6,500
		PERSONNEL	\$366,261	\$378,717	\$375,467	\$384,258
522	1	STATIONERY & PRINTING	\$1,528	\$1,880	\$1,580	\$1,880
522	2	OFFICE SUPPLIES	\$850	\$900	\$900	\$900
522	3	BOOKS, PERIODICALS & MAN.	\$302	\$500	\$300	\$500
522	44	EQUIPMENT LESS THAN \$5000	\$138	\$375	\$375	\$375
		COMMODITIES	\$2,818	\$3,655	\$3,155	\$3,655
533	1	AUDIT & ACCOUNTING SERVCS	\$580	\$805	\$805	\$805
533	7	PROFESSIONAL SERVICES	\$1,240	\$1,450	\$1,450	\$1,450
533	33	TELEPHONE SERVICE	\$2	\$0	\$0	\$0
533	93	DUES AND LICENSES	\$1,480	\$1,320	\$1,320	\$1,320
533	95	CONFERENCES & TRAINING	\$3,904	\$3,425	\$4,325	\$3,625
534	37	FINANCE CHARGES,BANK FEES	\$0	\$600	\$0	\$0
		SERVICES	\$7,206	\$7,600	\$7,900	\$7,200
EXPENDITURE TOTALS			\$376,285	\$389,972	\$386,522	\$395,113

EXPENSE PER CAPITA and FULL TIME EMPLOYEE HISTORY information is included in the General Corporate Fund Budget Summary.

ALIGNMENT to STRATEGIC PLAN

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

- 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 and utilization of technology including an online checkbook introduced during FY2016
- Continued recipient of GFOA awards: Outstanding Achievement in Popular Annual Financial Reporting and Certificate of Achievement in Financial Reporting

- Support and maintain all monthly reports allowing access through the County's website

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 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 recognitions for financial reporting

PERFORMANCE INDICATORS

Indicator	FY2017 Actual	FY2018 Projected	FY2019 Budgeted
Receive a clean audit report from the County's external auditor	Yes	Yes	Yes
Receive GFOA Certificate of Achievement – CAFR			
Receive GFOA Award for Outstanding Achievement - PAFR	Yes	Yes	Yes
	Yes	Yes	Yes
Number of accounting transactions	98,000	99,000	98,500
Number of Accounts Payable Checks remitted	17,800	18,000	17,750