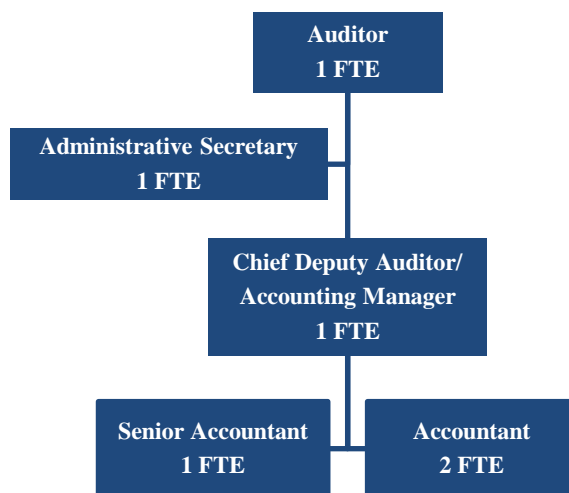


COUNTY AUDITOR

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) and to maintain applicable professional licensure already held. Both the Auditor and the Chief Deputy Auditor are required to receive 40 hours of CPE training annually to maintain a CPA title.
- Temporary salaries have been reduced, offset by increases to conferences and training to cover increased fees for CAFR certification and attendance of conferences in 2020 by both officers.
- 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.

FINANCIAL

Fund 080 Dept 020				2018 Actual	2019 Original	2019 Projected	2020 Budget
335	71	STATE REV-SALARY STIPENDS		\$6,500	\$6,500	\$6,500	\$6,500

Fund 080 Dept 020			2018 Actual	2019 Original	2019 Projected	2020 Budget
		FEDERAL, STATE & LOCAL SHARED REVENUE	\$6,500	\$6,500	\$6,500	\$6,500
341	31	ACCOUNTING FEES	\$94,691	\$152,931	\$95,000	\$95,000
		FEES AND FINES	\$94,691	\$152,931	\$95,000	\$95,000
369	13	ELECTRONIC PYTS REBATE	\$20,062	\$18,000	\$21,500	\$21,500
		MISCELLANEOUS	\$20,062	\$18,000	\$21,500	\$21,500
		REVENUE TOTALS	\$121,253	\$177,431	\$123,000	\$123,000
511	1	ELECTED OFFICIAL SALARY	\$91,612	\$91,612	\$91,612	\$91,631
511	3	REG. FULL-TIME EMPLOYEES	\$270,787	\$281,646	\$281,646	\$288,423
511	5	TEMP. SALARIES & WAGES	\$6,704	\$4,500	\$500	\$1,000
511	40	STATE-PAID SALARY STIPEND PERSONNEL	\$6,500 \$375,603	\$6,500 \$384,258	\$6,500 \$380,258	\$6,500 \$387,554
522	1	STATIONERY & PRINTING	\$138	\$1,880	\$1,880	\$1,880
522	2	OFFICE SUPPLIES	\$752	\$900	\$900	\$900
522	3	BOOKS,PERIODICALS & MAN.	\$315	\$500	\$500	\$500
522	44	EQUIPMENT LESS THAN \$5000 COMMODITIES	\$919 \$2,124	\$375 \$3,655	\$375 \$3,655	\$375 \$3,655
533	1	AUDIT & ACCOUNTING SERVCS	\$225	\$805	\$1,160	\$1,160
533	7	PROFESSIONAL SERVICES	\$150	\$1,450	\$1,450	\$1,450
533	93	DUES AND LICENSES	\$1,523	\$1,320	\$1,660	\$1,660
533	95	CONFERENCES & TRAINING	\$4,507	\$3,625	\$5,500	\$6,900
534	37	FINANCE CHARGES,BANK FEES SERVICES	\$254 \$6,659	\$0 \$7,200	\$0 \$9,770	\$0 \$11,170
		EXPENDITURE TOTALS	\$384,386	\$395,113	\$393,683	\$402,379

ALIGNMENT to STRATEGIC PLAN

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

- Maintain safe and accurate county records in accordance with the Local Records Act.
- 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 as well as the Waste, Fraud and Abuse portal.
- 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, accessed 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	FY2018 Actual	FY2019 Projected	FY2020 Budgeted
Receive a clean audit report from the County's external auditor	Yes	Yes	Yes
Receive GFOA Certificate of Achievement – CARF	Yes	Yes	Yes
Receive GFOA Award for Outstanding Achievement – PAFR	Yes	Yes	Yes
Number of accounting transactions	98,466	100,000	100,000
Number of Accounts Payable Checks remitted	17,331	18,000	18,000