

Auditor

Department Overview

The Gallatin County Auditor's Office independently serves the citizens of Gallatin County by promoting accountability, fiscal integrity and openness in County Government. The Office ensures the proper use of public resources by adhering to laws and regulations and by working with local government and its citizens.

The County Auditor is an elected position serving a four-year term. In general, the Auditor's responsibilities include, but are not limited to the following:

- Review all claims against the County for compliance with County policies, state law and Generally Accepted Accounting Principles (GAAP).
- Recommend to the Board of County Commissioners to approve or deny payment of each claim presented.
- Examine books and accounts of Gallatin County Government quarterly basis.
- Other related duties as assigned by the County Commissioners.

Department Goals

- Promote open and accountable government by providing public access to all payments made by Gallatin County Government.
- Review with independence and impartiality.
- Ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.
- Ensure compliance with County contracts, grant awards, and other obligations.

Recent Accomplishments

- Audits Performed:
 - Quarterly audits of all trust accounts held by County Offices, including those held by the County Attorney, Detention Center, Rest Home, Treasurer's Office, Justice Court, Clerk of District Court, Sheriff's Office and Clerk and Recorder's Office - increasing the scope throughout
 - Fixed asset audits
 - Transition audits
 - Internal control audits
 - Special audits
 - Grant audits
- Training/Education:
 - Effected change when needed and supported existing good practices with technical assistance, advocacy and special studies
 - Assisted in the development and presentation of County-wide year-end financial processes training
 - Assisted in the development of a comprehensive Financial Processes manual, including the revision of several policies
 - Worked with departments on developing internal control systems
 - Assisted departments in completing the unclaimed property statutory requirements
- Acquired highly educated and experienced staff
- Assisted with the external audit

GENERAL GOVERNMENT

Auditor

Department Budget

Object of Expenditure	Actual FY 2016	Final FY 2017	Actual FY 2017	Request FY 2018	Preliminary FY 2018	Final FY 2018
Personnel	\$ 171,899	\$ 188,309	\$ 158,237	\$ 194,300	\$ 196,680	\$ 196,685
Operations	14,647	15,123	14,185	15,187	15,187	15,187
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 186,546	\$ 203,432	\$ 172,422	\$ 209,487	\$ 211,867	\$ 211,872

Budget by Fund Group

General Fund	\$ 186,546	\$ 203,432	\$ 172,422	\$ 209,487	\$ 211,867	\$ 211,872
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 186,546	\$ 203,432	\$ 172,422	\$ 209,487	\$ 211,867	\$ 211,872

Funding Sources

Tax Revenues	\$ 70,362	\$ 70,332	\$ 69,629	\$ 71,619	\$ 73,999	\$ 73,415
Non-Tax Revenues	129,992	95,969	117,022	97,931	100,431	99,938
Cash Reappropriated	(13,808)	37,131	(14,229)	39,937	37,437	38,520
Total	\$ 186,546	\$ 203,432	\$ 172,422	\$ 209,487	\$ 211,867	\$ 211,872

Department Personnel

No. of Positions	FT/PT	Title	FTE 2016	FTE 2017	FTE 2018
1	Full-Time	Elected County Auditor	1.00	1.00	1.00
1	Full-Time	Lead Audit Technician	1.00	1.00	1.00
1	Full-Time	Audit Assistant	0.67	0.75	1.00
3		Total Program	2.67	2.75	3.00