

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).
- Recommendation to the Board of County Commissioners to approve or deny payment of each claim presented.
- Examination of the books and accounts of County and township officers on a quarterly basis.
- Other related duties as assigned by the County Commissioners.

Department Goals

- To promote open and accountable government by providing independent and impartial reviews, public access to information, and service for County government and the public.
- To ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.

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
 - 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.
- Retained highly educated and experienced staff.
- Planned and managed several County surplus equipment sales
- Assisted the external auditors

GENERAL GOVERNMENT

Auditor

Department Budget

Object of Expenditure	Actual FY 2015	Budget FY 2016	Actual FY 2016	Request FY 2017	Preliminary FY 2017	Final FY 2017
Personnel	\$ 162,173	\$ 174,191	\$ 171,899	\$ 196,677	\$ 182,560	\$ 188,309
Operations	12,042	13,751	14,437	15,123	15,123	15,123
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 174,215	\$ 187,942	\$ 186,336	\$ 211,800	\$ 197,683	\$ 203,432

Budget by Fund Group

General Fund	\$ 174,215	\$ 187,942	\$ 186,336	\$ 211,800	\$ 197,683	\$ 203,432
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 174,215	\$ 187,942	\$ 186,336	\$ 211,800	\$ 197,683	\$ 203,432

Funding Sources

Tax Revenues	\$ 71,361	\$ 68,566	\$ 70,362	\$ 88,305	\$ 69,535	\$ 70,072
Non-Tax Revenues	116,942	84,296	127,745	94,402	90,595	96,366
Cash Reappropriated	(14,088)	35,080	(11,771)	29,093	37,554	36,994
Total	\$ 174,215	\$ 187,942	\$ 186,336	\$ 211,800	\$ 197,683	\$ 203,432

Department Personnel

No. of Positions	FT/PT	Title	FTE 2015	FTE 2016	FTE 2017
1	Full-Time	Elected County Auditor	1.00	1.00	1.00
1	Full-Time	Lead Audit Technician	0.00	1.00	1.00
0	Full-Time	Audit Technician	1.00	0.00	0.00
1	Part-Time	Audit Assistant	0.67	0.67	0.75
3		Total Program	2.67	2.67	2.75

*Audit assistant will be full time position for FY 2018.