

## Auditor

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### 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, 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 of all claims against the County for compliance with County policies, state law and generally accepted accounting principles.
- 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

- Continued to increase the scope of scheduled audits.
- Conducted additional physical inventories of County assets.
- Maintained reduction in staff below FY 2007 level.
- Continued working with departments on developing internal control systems.
- Effectuated change when needed and supported existing good practices with technical assistance, advocacy, special studies and audits.
- Audited County-wide grants.
- Assisted in the training of new staff in the Grant's Department.
- Trained Departments with grants on the proper way to prepare the Schedule of Federal Awards and meet external audit expectations.
- Assisted the Sheriff's Office with administering their grants.
- Performed audits of the financial activity of Departments experiencing management turn-over.
- Performed internal control audits.
- Assisted departments in completing the unclaimed property statutory requirements.
- Held a County-wide surplus property sale.
- Facilitated grant compliance and related circular trainings.
- Reorganized staffing to better meet the year-round needs of the Auditor's Office.
- Retained highly educated and experienced staff.

# GENERAL GOVERNMENT

## Auditor

### Department Budget

Object of Expenditure	Actual FY 2012	BUDGET FY 2013	Actual FY 2013	Request FY 2014	Preliminary FY 2014	Budget FY 2014
Personnel	\$ 142,422	\$ 158,377	\$ 156,511	\$ 160,715	\$ 161,908	\$ 162,394
Operations	11,593	16,895	14,766	11,579	11,579	11,579
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 154,015</b>	<b>\$ 175,272</b>	<b>\$ 171,277</b>	<b>\$ 172,294</b>	<b>\$ 173,487</b>	<b>\$ 173,973</b>

### Budget by Fund Group

General Fund	\$ 154,015	\$ 175,272	\$ 171,277	\$ 172,294	\$ 173,487	\$ 173,973
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 154,015</b>	<b>\$ 175,272</b>	<b>\$ 171,277</b>	<b>\$ 172,294</b>	<b>\$ 173,487</b>	<b>\$ 173,973</b>

### Funding Sources

Tax Revenues	\$ 53,617	\$ 62,663	\$ 61,410	\$ 59,940	\$ 60,410	\$ -
Non-Tax Revenues	100,983	97,487	100,983	98,460	91,140	-
Cash Reappropriated	(585)	15,122	8,884	13,893	21,937	173,973
<b>Total</b>	<b>\$ 154,015</b>	<b>\$ 175,272</b>	<b>\$ 171,277</b>	<b>\$ 172,294</b>	<b>\$ 173,487</b>	<b>\$ 173,973</b>

### Department Personnel

No. of Positions	FT/PT	Title	FTE 2012	FTE 2013	FTE 2014
1	Full-Time	Elected County Auditor	1.00	1.00	1.00
1	Full-Time	Auditor	1.00	1.00	1.00
1	¾ Time	Audit Technician	0.50	0.67	0.67
<b>3</b>		<b>Total Program</b>	<b>2.50</b>	<b>2.67</b>	<b>2.67</b>

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2014 Budget Highlights

Personnel

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Operations

- Reduced requests for operations by choosing not to travel off-site for training, reducing the number of nodes required, printing in a more efficient manner, eliminating the need for some office supplies.

Capital

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County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the goals, followed by the methods by which the Auditor's Office is striving to fulfill those goals.

Align community needs with budgetary decisions

- Continue to promote open and accountable government in relation to financial matters.

Adhere to long-term plans

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Demonstrate exceptional Customer Service

- Continue to promote open and accountable government by providing independent and impartial reviews, public access to information, and service for County government and the public.
- Continue to answer and address public concerns when requested.
- Continue to post weekly payment vouchers on the County website for public viewing prior to approval.

Serve as a Model for Excellence in Government

- Ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.
- Effect change when needed and support existing good practices with technical assistance, advocacy, special studies and audits.
- Continue level of service to taxpayers, vendors and County employees.
- Continue to find ways to reduce duplication of work and eliminate excess in County government.

Improve communication within county government, other jurisdictions and our public

- Continue to facilitate meetings between Elected Officials, Departments and Agencies to resolve issues.
- Continue to help train Elected Officials, Department Heads and staff on any existing policies, new policies and any changes to those policies.

Be an Employer of Choice and improve employee retention

- Promote training and education of Auditor staff.
- Assist in training other county staff when and where necessary.

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Workload Indicators / Performance Measures

<b>Workload Indicators</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>
<b>Indicator</b>		<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
1.	Number of quarterly audits assigned	36	36	36	36
2.	Number of special audits/projects	15	15	25	25
3.	Number of invoices reviewed and processed	20,500	20,030	20,500	20,500

<b>Performance Measures</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>
<b>Measure</b>		<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
1.	Quarterly audits completed	100%	75%	100%	100%
2.	Special audits/projects completed	75%	75%	100%	100%
3.	Unqualified audit-countywide	100%	100%	100%	100%

**Comments**

The reorganization of this office in FY 2013 has greatly improved efficiency and effectiveness. Staffing levels are below those in 2004.