

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 of 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

- Continued to increase the scope of scheduled audits.
- Conducted additional physical inventories of County assets.
- Maintained reduction in staff below FY 2004 level.
- Continued working with departments on developing internal controls systems.
- Effectuated change when needed and supported existing good practices with technical assistance, advocacy, special studies and audits.
- Audited County-wide grants.
- Performed internal control audits.
- Assisted departments in completing the unclaimed property statutory requirements.
- Held a County-wide surplus property sale.
- Facilitated grant compliance.
- 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 2013	Final FY 2014	Actual FY 2014	Request FY 2015	Preliminary FY 2015	Final FY 2015
Personnel	\$ 156,511	\$ 162,394	\$ 159,630	\$ 166,599	\$ 168,867	\$ 168,868
Operations	14,483	11,579	10,985	11,743	11,743	11,743
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 170,994	\$ 173,973	\$ 170,615	\$ 178,342	\$ 180,610	\$ 180,611

Budget by Fund Group

General Fund	\$ 170,994	\$ 173,973	\$ 170,615	\$ 178,342	\$ 180,610	\$ 180,611
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 170,994	\$ 173,973	\$ 170,615	\$ 178,342	\$ 180,610	\$ 180,611

Funding Sources

Tax Revenues	\$ 61,410	\$ 61,559	\$ 60,328	\$ 61,534	\$ 64,938	\$ 71,433
Non-Tax Revenues	100,983	94,695	94,695	92,154	89,299	83,252
Cash Reappropriated	6,301	17,720	15,592	24,653	26,374	25,925
Total	\$ 168,694	\$ 173,974	\$ 170,615	\$ 178,342	\$ 180,610	\$ 180,611

Department Personnel

No. of Positions	FT/PT	Title	FTE 2013	FTE 2014	FTE 2015
1	Full-Time	Elected County Auditor	1.00	1.00	1.00
1	Full-Time	Audit Technician	1.00	1.00	1.00
1	Part-Time	Audit Assistant	0.50	0.67	0.67
3		Total Program	2.50	2.67	2.67

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2015 Budget Highlights

Personnel

- No changes to personnel

Operations

- No additional operating expense requested above Start-Up

Capital

- No capital requested

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.

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

Workload Indicators		Actual	Actual	Actual	Projected
Indicator		FY 2012	FY 2013	FY 2014	FY 2015
1.	Number of quarterly audits assigned	36	36	36	36
2.	Number of special audits/projects	15	25	25	25
3.	Number of invoices reviewed and processed	21,637	21,986	22,258	22,550

Performance Measures		Actual	Actual	Actual	Projected
Measure		FY 2012	FY 2013	FY 2014	FY 2015
1.	Quarterly audits completed	75%	100%	90%	100%
2.	Special audits/projects completed	75%	100%	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.