

Auditor-Controller FY 2022-23 Budget Workshop



Property Tax Section

➤ What?

- Request of \$153,995 to fund the salaries and benefits of the existing vacant Accountant Auditor III position

➤ Why?

- The position is an integral part of a small team of four that carries out the mandated highly specialized property tax functions of the County
- Participates in the annual process of calculating approximately \$800 million in property taxes and distribution of the collected taxes, a major source of discretionary revenue, to over 150 jurisdictions County-wide to include Monterey County government, cities, school districts, and special districts

➤ Impact:

- Detrimental to the property tax process of the County as the removal of this position could result in untimely deliverables and increased risk of errors

Systems Division

➤ What?

- Request of \$202,535 to fund the salaries and benefits of an approved vacant Departmental Information System Manager II (DISM II) position

➤ Why?

- The ACO Systems Division supports the County's ERP system applications to include Human Resources/Payroll, Financials, Budgeting, and Procurement
- The County operations depend on the smooth, accurate, and timely functioning of the applications
- The Division lost its Chief Deputy position due to the budget cuts in FY 2018-19 and DISM II is a lower cost alternative
- The position will be responsible for planning, organizing, coordinating, and managing the activities of the Division and supervision of staff

Systems Division (Continued)

➤ Impact

- Not having a manager to oversee the Division is unsustainable to effectively carry out the operations and poses a risk of critical failure negatively impacting county-wide operations
- The position will reinstate a single point of accountability and responsibility, which will improve the organization and prioritization of the workload creating further efficiencies and improvements in County-wide operations and the services provided to County stakeholders and users

Non-Departmental

➤ What?

- Request of set-aside funding for as-needed external audit services

➤ Why?

- With filling the Chief Internal Auditor vacancy, ACO plans to conduct the audit activity upon obtaining Board's approval of its Internal Audit work plan
- With limited staffing (less than two FTEs), external support will aid in timely completing audit projects
- Most contracted out work is anticipated to be supported by direct cost identification with specific departments. This request is only for any other Board requested/approved work that is not directly identifiable. Unused amount will be carried forward to future years

➤ Impact:

- Approval of this funding will further support completion of the planned work in a timely manner and strengthen the County's ability to address risk areas identified by County stakeholders

Augmentation Requests Summary

Division	Description	Amount
Property Tax	Status Quo – vacant Accountant Auditor III	\$153,995
Systems	Board approved vacant DISM II position in FY2021-22	\$202,535
Sub Total Departmental		\$356,530
Non-Departmental	Funding set-aside for as-needed external audit services	\$100,000
Sub Total Non-Departmental		\$100,000
Total		\$456,530