

Legal / Contractual Obligation

County Charter 8.10 states, "The auditor shall conduct performance audits of all county operations and financial affairs and make reports thereof to the board of county commissioners according to generally accepted auditing standards. The auditor may also conduct studies intended to improve the performance of county efforts." Government auditing standards outline our practices, including ongoing training and peer reviews; we will be peer reviewed this year. Other Charter duties include the Salary Commission and redistricting after the census every ten years. The County Code establishes the Audit Committee and our work in supporting that function and contract.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2018	2018	2019	2019
Personnel	\$1,276,941	\$0	\$1,362,911	\$0
Contractual Services	\$155,500	\$0	\$158,000	\$0
Materials & Supplies	\$31,382	\$0	\$29,458	\$0
Internal Services	\$179,806	\$0	\$187,431	\$0
Total GF/non-GF	\$1,643,629	\$0	\$1,737,800	\$0
Program Total:	\$1,643,629		\$1,737,800	
Program FTE	8.68	0.00	8.58	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

Significant Program Changes

Last Year this program was: FY 2018: 10005 Auditor's Office

Due to term limits, there will be a newly elected Auditor starting January 2019. Approximately 98% of the budget is essentially fixed (Personnel; External Audit Contract; Internal Services), which makes it difficult to reach targets, however we have accepted voluntary FTE reductions to 8.58 FTE; reduced Professional Services to reflect no need for payment for the triennial Peer Review in FY 2018 (will need to be budgeted again in FY 2020), and also reduced the audit contract cost to reflect this year's audit (it will be higher in the FY 2020, per the contract).