



# Office of the Auditor-Controller

2024-25 Budget Presentation  
Monday, April 22, 2024

# Auditor-Controller

The Auditor-Controller is an elected official and serves as the Chief Accounting Officer for the County. The mandate is to ensure the required Auditor-Controller functions specified in the California Constitution, various California codes, and by the Board of Supervisors are performed.

# The Office is comprised of the following areas:

Payroll

Property Tax

Internal Audit

Special Accounting

Accounts Payable

General Accounting

Systems

Administration

# Operating Indicators: Payroll

Payroll Processed \$1,168,270,811

Check/Advices issued 139,402

W2s Issued for 2023 12,192



# Operating Indicators: Property Tax

Apportionments in excess of \$3.5 billion in taxes, including direct charges, as well as over 400,000 tax bills prepared.



# Operating Indicators: Internal Audit

Examinations Issued 15

52 Procurement Card Compliance  
Reviews Issued

FYE 6/30/2023 ACFR Issued and  
audited with no findings.

# Operating Indicators:

Accounts Payable and General Accounting

2023 Total Payments Issued of \$2.4 billion.

2023 Checks Processed 102,521

2023 Electronic Transfers 18,249

# Budget Expenditure Summary

Description	FY 2023 Actuals	FY2024 Adopted Budget	FY2025 Recommended Budget	FY2024	FY2024
				Adopted Budget VS	Adopted Budget VS
				Recommended (\$ Change)	Recommended (% Change)
<b>Expenditures</b>					
Salaries and Benefits	\$8,398,778	\$10,834,187	\$11,015,460	\$181,273	1.67%
Services and Supplies	\$2,087,293	\$3,089,375	\$2,039,894	(\$1,049,481)	-33.97%
Other Charges	\$0	\$29,135	\$29,135	\$0	0.00%
Expenditure Transfers	(\$328,267)	(\$188,695)	(\$164,195)	\$24,500	-12.98%
<b>Total Expenditures</b>	<b>\$10,157,804</b>	<b>\$13,764,002</b>	<b>\$12,920,294</b>	<b>(\$843,708)</b>	<b>-6.13%</b>



# Budget Revenue Summary

Description	FY 2023 Actuals	FY2024 Adopted Budget	FY2025 Recommended Budget	FY2024	FY2024
				Adopted Budget VS Recommended (\$ Change)	Adopted Budget VS Recommended (% Change)
<b>Revenue Source</b>					
Other Local Revenue					
Use Of Money & Property	\$95,009	\$15,000	\$15,000	\$0	0.00%
Charges For Services	\$7,319,089	\$8,327,442	\$8,118,858	(\$208,584)	-2.50%
Miscellaneous Revenue	\$228,810	\$225,000	\$225,000	\$0	0.00%
Fund Balance	\$104,991	\$185,000	\$185,000	\$0	0.00%
<b>Total Other Local Revenue</b>	<b>\$7,747,899</b>	<b>\$8,752,442</b>	<b>\$8,543,858</b>	<b>(\$208,584)</b>	<b>-2.38%</b>
General Purpose Revenue	\$2,409,905	\$5,011,560	\$4,376,436	(\$635,124)	-12.67%
<b>Total General Purpose Revenue:</b>	<b>\$2,409,905</b>	<b>\$5,011,560</b>	<b>\$4,376,436</b>	<b>(\$635,124)</b>	<b>-12.67%</b>
<b>Total Revenue Source:</b>	<b>\$10,157,804</b>	<b>\$13,764,002</b>	<b>\$12,920,294</b>	<b>(\$843,708)</b>	<b>-6.13%</b>

# Staffing Challenges

Total FTEs 65

Much of last year our vacancy rate was 25% or more.

Most vacancies were in our Accounts Payable, Payroll, and Internal Audit sections.

Recruitment and On-Boarding takes a significant amount of time, months not weeks.

# Staffing Improvements

Able to hire for some of our positions and our current vacancy rate is down to approximately 15%, but we continue to have challenges hiring and retaining staff.

# Major Initiatives and Goals

- 1) Workday Financial Enhancements
- 2) New Property Tax System Selection
- 3) Kronos Timekeeping Update

# Performance Highlights

Despite significant staffing and construction challenges over the last year the Office was able to accomplish:

- a) Closing fiscal year 2022-23 in Workday with no outside consulting assistance.
- b) Completing the 2022-23 ACFR and pass audit with no findings.
- c) Issuing Over 12,000 employee W2s
- d) Issuing Over 4,000 1099s



CONTRA COSTA COUNTY FINANCE BUILDING

Questions?