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# **County of San Benito**

## **Clerk, Auditor & Recorder Duties & Responsibilities**

March 14, 2017



## What is a County Clerk, Auditor & Recorder?

Since the County's incorporation in 1874, the Clerk-Auditor & Recorder has been a consolidated elective office. The focus of today's presentation is on the duties and responsibilities of the Auditor and the Auditor's ex-officio duties as Controller of San Benito County. The duties of the Recorder, Clerk and the Clerk's ex-officio duties of Registrar of Voters will be presented during the first meeting of the Board of Supervisors in June.



## What is a County Auditor-Controller

The Auditor-Controller of San Benito County serves as the Chief Accountant Officer for the entire County. The Auditor-Controller's mandate is to ensure the required Auditor-Controller functions specified in the California Constitution, under various California codes, and by the Board of Supervisors are performed. The duties are performed under the legal authority primarily set forth in the Government Code beginning with Sections 26800 and 26900.



## Primary Mission of the Auditor-Controller

The Office of the Auditor-Controller's primary mission is to ensure the fiscal integrity of the County's financial records and to provide service, assistance and information to the Public, Board of Supervisors, County Administrator's Office, County Departments and Employees, Cities, Schools and Special Districts and some regional non-County agencies. We are committed to providing exemplary professional service to all of our customers, while at all times treating them with fairness, integrity, respect and trust.



# **Auditor-Controller Administration is responsible for:**

- Department Administration
- Setting Policies and Policy Guidance
- Disbursements – Payroll, Accounts Payable, Property Tax Management
- General Accounting
- Budget Control and Management
- Internal Controls
- ERP Systems
- Risk Management



# **Accounts Payable and Payroll Disbursements is responsible for:**

- Generate and distribute paychecks, pay warrants and issue payments to vendors
- Generate 1099 IRS and State informational reporting.
- Audit & process travel reimbursements
- Control and input various deductions
- Monitor employee leave balances and generate W-2 informational reporting
- Generate IRS 941 and State quarterly Reports



## **General Accounting is responsible for:**

- Preparation of the County's Annual Financial Report (CAFR)
- Establishing controls for the County's financial transactions
- Oversee accounting and distribution of various revenues
- Preparation of the County's State Mandated Cost Plan Program
- Provide departmental support for complex accounting issues and analysis





## **General Accounting is responsible for preparation:**

- County's and County Service Area Annual Financial Transactions Report
- Preparation of the Local Government Compensation Report
- Quarterly Sales Tax Returns (BOE)
- Audit of the County Transit Occupancy Taxpayers
- Internal Departmental Audit





## **Property Tax Unit is responsible for:**

- The apportionment of property taxes for the County, cities, school districts and special purpose districts providing them with public services according to laws and regulations
- Administration of the County's Teeter Plan, providing 100% of assessments to taxing jurisdictions and their respective delinquent property tax buyout (Revenue & Taxation §4600-4710)



## **ERP Systems is responsible for:**

- Providing procurement, development, implementation, maintenance and training for countywide and department-administered systems in collaboration with staff of the Information Technology department (GC 26881-26882)



# ERP Systems Activity List :

- Training Payroll, AP, eTimesheets, etc.
- C-IV Interface
- MEGABYTE Interface & Server Upgrade
- CAMS Interface
- APACH export
- eTimesheets
- Schools APPY Import
- Bank Reconciliation Interface Import
- Accela Receipt import
- BiTech Data Extraction & Contract Term.
- Imple. Tyler Forms, Doc. Mgmt. & Hosted Sol



# **Risk Management is responsible for:**

- Oversee Risk Management Fiscal Oversight for Workers Compensation, Property & Liability, Pollution, Medical Malpractice, and Crime Bond coverage through Trindel Insurance Fund
- Provide Fiscal Oversight for Loss Prevention
- Procured Earthquake coverage for Essential services Buildings
- Board appointed member of the Trindel Insurance Fund and the CSAC-EIA



# Questions?