

AUDITOR-CONTROLLER AGENCY
FY 2021-2022
MAINTENANCE OF EFFORT BUDGET

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Auditor-Controller/Clerk-Recorder
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Auditor-Controller Agency Vision 2026

Mission Statement

The Auditor-Controller Agency shall support Alameda County's Vision through the efforts of its employees by providing the highest degree of fiscal stewardship, transparency, accessibility and service when administering public funds and in the protection of official public records.

Vision Statement

The Auditor-Controller Agency provides superior protection and accessibility of public resources and records through advancements in technology and the optimization of employees, and as such, is a model for other public organizations.



Mandated & Revenue-Based Services

Auditor-Controller	Central Collections	Clerk-Recorder
Accounting Budget Central Payroll Contract Compliance Cost Plan Disbursements Financial Reporting Grants Internal Audit Tax Analysis	Court Fines/Restitution Environmental Fees Miscellaneous Debts Probation Fines/ Adult Restitution Social Services Overpayments	Digital Imaging General Business Indexing Marriages Public Files Preservation of Official Records Property Recording Vital Statistics



Financial Summary

	Approved Budget FY 2020-2021	MOE Budget Request FY 2021-2022	Change from FY 2020-2021 Approved Budget	
			Amount	%
Appropriations	\$39,646,767	\$39,927,779	\$281,012	0.71%
Revenue	\$50,527,391	\$51,525,685	\$998,294	1.98%
Net County Cost	(\$10,880,624)	(\$11,597,906)	(\$717,282)	-6.59%
FTE Mgmt	52	52	0	0.00%
FTE Non Mgmt	158	158	0	0.00%
Total FTE	210	210	0	0.00%



Major Components of Net County Cost Change

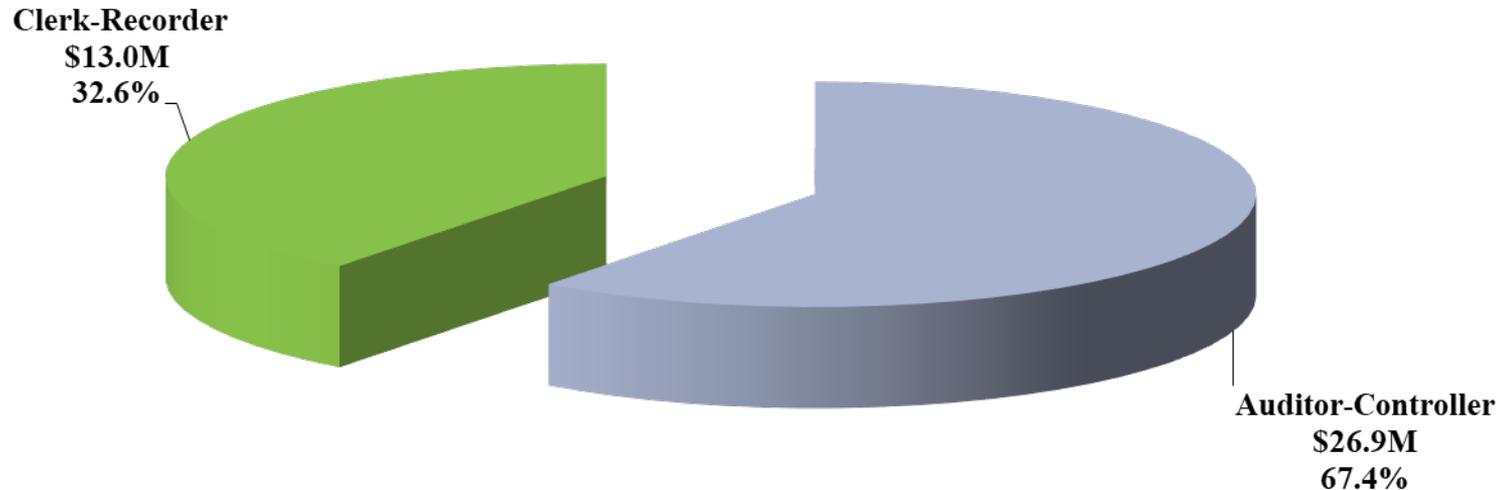
Major Component	NCC Change
Salaries & Benefits	\$240,061
Discretionary Services and Supplies	\$0
Non-Discretionary Services and Supplies	\$40,951
Revenue	(\$998,294)
Total Net County Cost Increase	(\$717,282)



FY 2021-2022 MOE Request

Total Appropriation by Department

Total Appropriations = \$39,927,779
Total Revenues = \$51,525,685

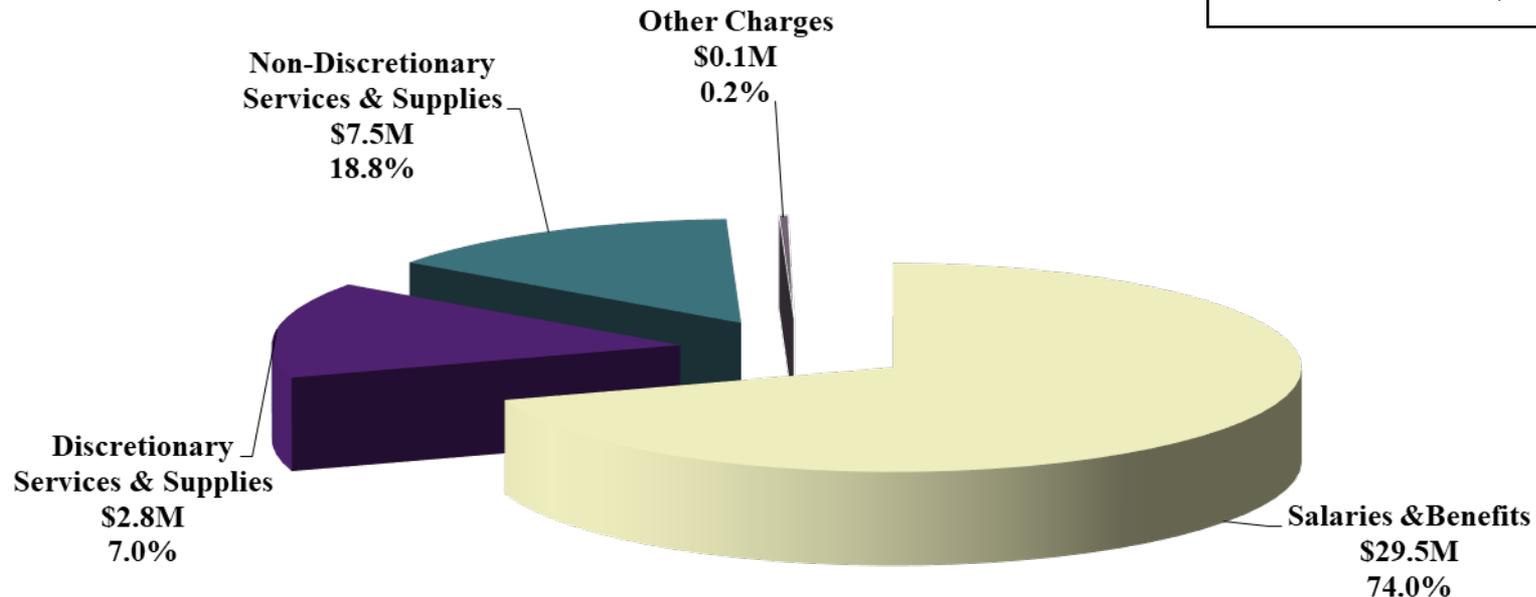




FY 2021-2022 MOE Request

Total Appropriation by Major Object

Total Appropriations = \$39,927,779
Total Revenues = \$51,525,685



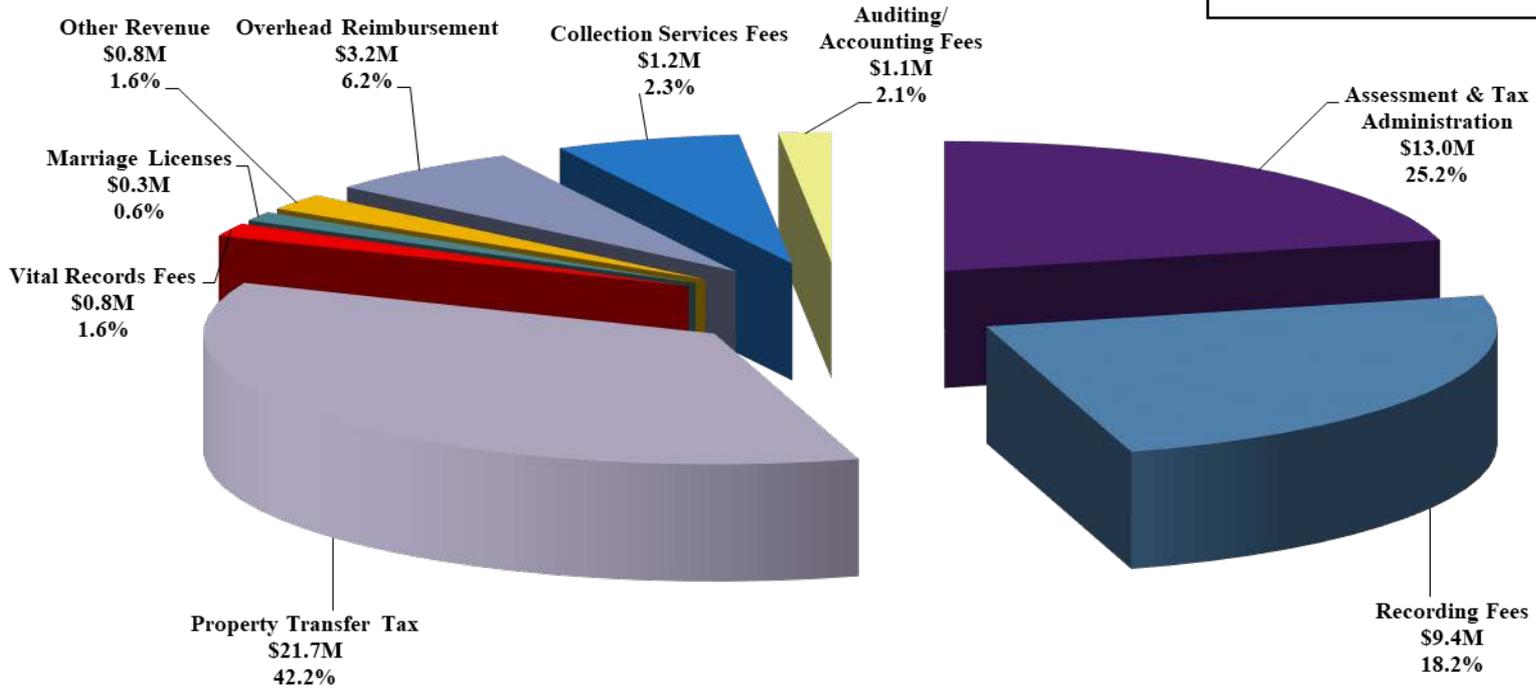
* Credit for Interdepartmental Services (\$70k)



FY 2021-2022 MOE Request

Total Revenue by Source

Total Appropriations = \$39,927,779
Total Revenues = \$51,525,685





FY 2021-2022 Estimated Annual Revenue Collected for the County and Other Entities

<ul style="list-style-type: none"> • Real Estate Fraud Fee \$4.2M – District Attorney • Children’s Trust (Birth Certificates) \$341K – Social Services • Domestic Violence Fee (Vital Records) \$141K – County Administrator’s Office • Survey Monument Fee \$126K – Public Works • Domestic Violence Fee (Marriage Licenses) \$117K – Social Services 	<p>City Transfer Taxes</p> <ul style="list-style-type: none"> • City of Oakland - \$97.7M • City of Berkeley - \$27.8M • City of Hayward - \$14.4M • City of Alameda - \$13.2M • City of San Leandro - \$5.9M • City of Emeryville - \$5.8M • City of Piedmont - \$4.9M • City of Fremont - \$1.7M • City of Albany - \$1.6M • City of Livermore - \$972K • City of Pleasanton - \$846K • City of Dublin - \$803K • City of Newark - \$514K • City of Union City - \$279K 	<ul style="list-style-type: none"> • Various Obligations (e.g., Victim Restitution, Fines, Penalties) for Probation, Social Services, Public Works, Environmental Health, Cities & State - \$6.7M
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* Total Revenue Collected for Others: \$188M+



Vision 2026



- The Alameda County Auditor-Controller Agency is committed to Vision 2026.
- Our efforts support the Vision 2026 strategic priorities with a focus on ensuring a prosperous and vibrant economy.
- We strive to meet the Vision 2026 goals through fiscal stewardship, collaboration, innovation, access and sustainability.



Accomplishments

- Earned “Award for Counties Financial Transactions Reporting” from the State Controller’s Office for fiscal year ended June 30, 2019.
- Earned “Certificate of Achievement for Excellence in Financial Reporting” for the 36th consecutive year from the Government Finance Officers Association for the Comprehensive Annual Financial Report for fiscal year ended June 30, 2019.
- In collaboration with key departmental partners, issued the Single Audit report of federal funds with no internal control or compliance findings for 3rd consecutive year (2017, 2018, and 2019).
- One of the first counties in the State to implement the Governor’s Executive Order permitting online marriage license issuance and virtual wedding ceremonies to all California residents (over 3,500 virtual ceremonies have been performed).
- Modified Recording operations in order to continue to provide essential services to our community: scaled up e-recording participation among title companies, resulting in the majority of documents recorded in Alameda County now being submitted through the e-recording portal; and expanded participation in Government-to-Government (G2G) e-recording to various State agencies (e.g., Franchise Tax Board and Department of Child Support Services).



Accomplishments

- In preparation for re-opening office to the public, modified existing outdoor space, upgraded the customer queuing software at the Clerk-Recorder's Office with additional features, such as mobile ticketing and online reservations.
- Increased operational efficiency and security by enhancing existing systems and processes:
 - Automated the property tax refund process, resulting in improved efficiencies and tax refund status available online to the public;
 - Automated Federal Fund Waiver submission and approval process;
 - Created an Internal Audit webpage and updated the annual Audit Plan by simplifying the format and making it more user-friendly;
 - Streamlined the annual confirmation of revolving funds reporting process;
 - Implemented electronic/ACH (Automated Clearing House) payments; and
 - Collaborated with County Departments to develop and implement payroll and financial tracking and reporting systems for all COVID-related expenses.
- Expanded community outreach to the public and focused on recruiting local interns to further ensure that our employees reflect the values and diversity of the communities that we serve.



Strategies to Create a Prosperous & Vibrant Economy

- Implement an automated voucher approval threshold process to streamline payment process for suppliers.
- Maximize efficiency and sustainability by expanding the electronic process for Federal Fund Waivers to include a database to automatically collect and store data submitted and approved electronically.
- Support legislative efforts to permanently allow online marriage license issuance and virtual wedding ceremonies.
- Increase accessibility by implementing online filing of Fictitious Business Name (FBN) statements.
- Continue efforts to modify building layout and business operations to provide for a safe customer and employee experience in wake of COVID-19.
- Pursue engagement and educational opportunities with community organizations and industry stakeholders in order to understand critical public priorities.
- Partner with local programs that provide employment and internship opportunities for at-risk youth.



Strategies to Create a Prosperous & Vibrant Economy

- Publish the first Alameda County Community Guide Popular Annual Financial Report which is intended to summarize and explain the statistical, economic, and financial information contained in the Comprehensive Annual Financial Report and provide the community with a more user-friendly guide to Alameda County's financial condition.
- Redesign the Agency website to improve accessibility, availability of online information and user experience.
- Develop functional and user requirements for the upgrade of the property tax apportionment process to further the modernization of the Property Tax system.
- Continue to utilize modern skip tracing technology in order to refund surplus funds to current and former County residents.
- Partner with County departments on various projects:
 - ITD & Treasurer's Office - deferred compensation payroll interface automation.
 - ACERA & ITD - ACERA's PensionGold V3 system upgrade testing and implementation.
 - Social Services Agency - transition from the CalWIN to CalSAWS system by streamlining data migration related to collections accounts.



Potential Revenue Impacts to Budget

- The Franchise Tax Board Tax intercept collections were suspended by the State until at least July 31, 2021. Central Collections Division has suspended collection efforts, which has resulted in significant reductions in Central Collections revenue to the County/Courts by approximately \$9M since pre-pandemic levels.
- Efforts directed towards prioritizing client refunds - approximately \$1.5M in refunds have been issued to nearly 6,500 client accounts over the past year.
- Short-term increases in revenue due to increase in mortgage refinances.