



Improving Performance to Better Serve Our County Residents

Board of Supervisors Presentation
Auditor Controller

June 25, 2024

Commendations



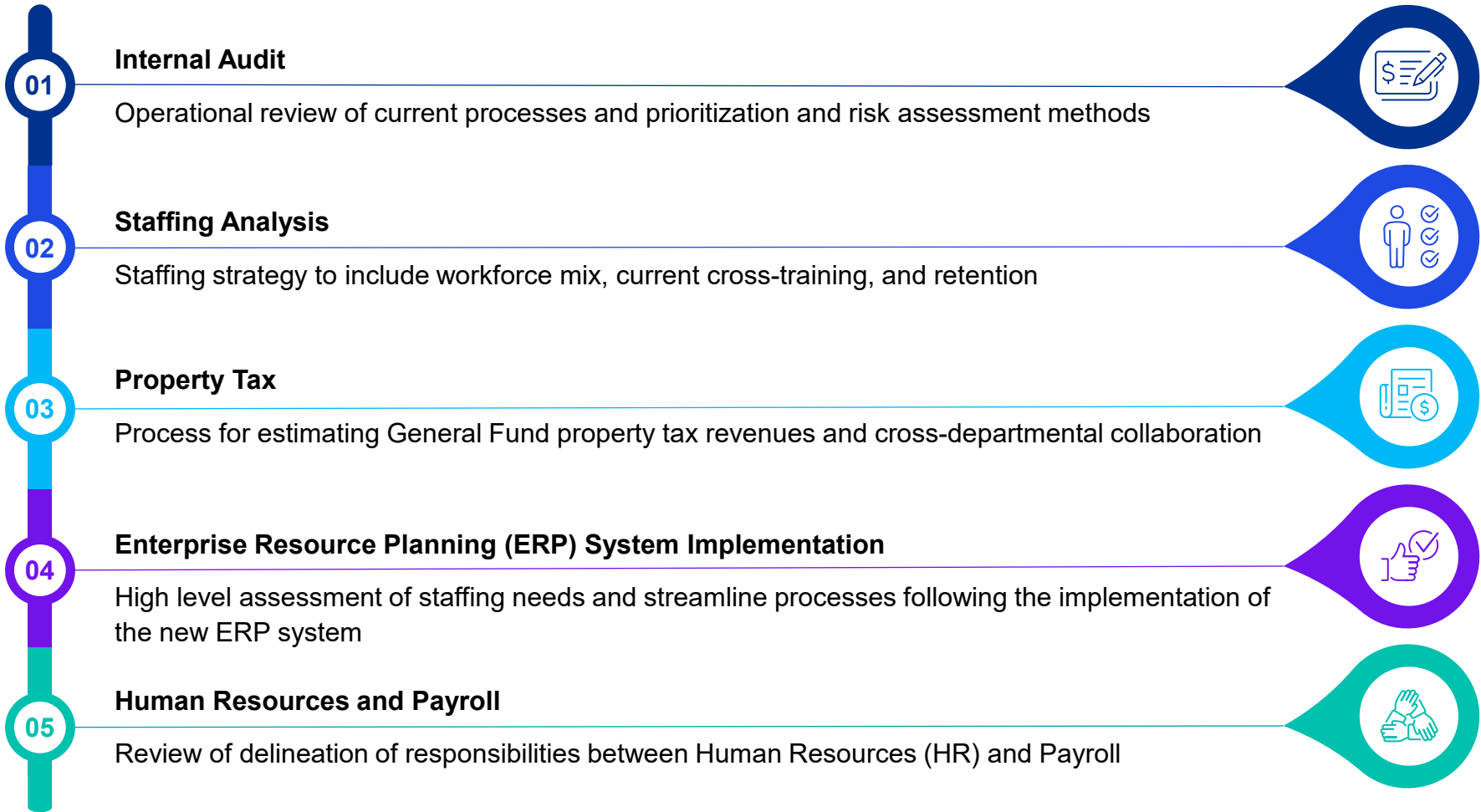
Service as a leading department in the Countywide ERP Project

Commitment to a structured New Auditor Training Program



Commitment to continuous quality improvement in property tax processes

Auditor Controller Focus Areas

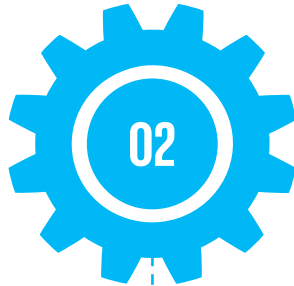


Enhance Performance Management Processes



Action one

Evaluate available staff activity data to inform baseline staff productivity KPIs for adoption across divisions



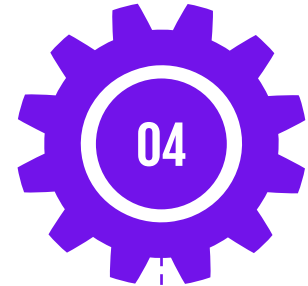
Action two

Develop division level KPIs



Action three

Task supervisors to engage **collaboratively with staff on a biweekly basis** to evaluate performance



Action four

Integrate practices and processes with Workday upon rollout

Strengthen Risk Assessment Processes



Strengthen risk assessment methodology

- Review and **enhance** the current **risk assessment framework**
- Enhance **collaboration** with **key County departments** in **prioritizing activities** for inclusion in the audit plan
- Evaluate the benefits of an **internal audit committee**
- **Implement Computer Assisted Audit Techniques (CAATs)** supported by **Artificial Intelligence (AI)**

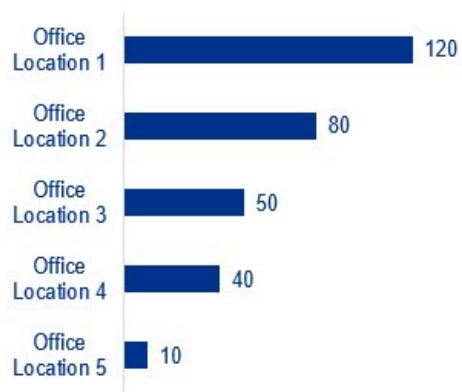
Re-evaluate internal audit plan

- **Re-evaluate internal audit plan**
- Consider **outsourcing** or **cosourcing**

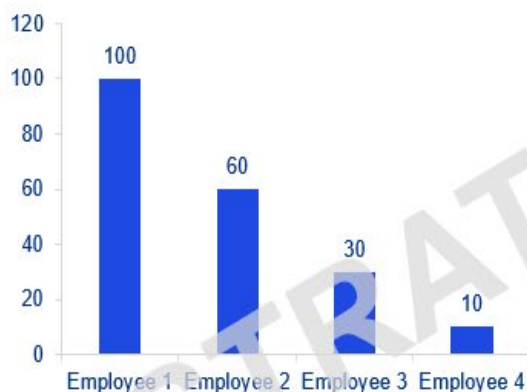
Enhance Property Tax Budget and Revenue Forecasting

Auditor Controller and Assessor Exemplar Dashboard

Total number of properties assessed across the office



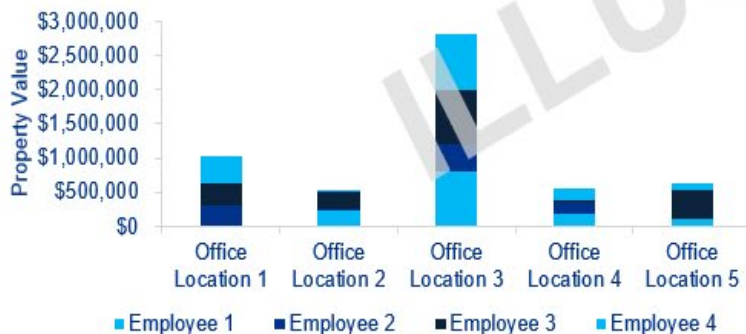
Total number of properties assessed by staff member



Total number of appeals processed by staff member



Breakdown of property valuations by type across the office and by staff member



Comparison of assessed value vs. actual sale price for appealed properties



Auditor-Controller Office KPMG Response and Implementation Plan



Staffing Analysis

Recommendation	Dept Response	Implementation Timeframe
<p>1.1 - In conjunction with County HR, seek to expedite the filling of vacant roles across the Department to achieve planned staffing for permanent positions.</p>	<p>Actively recruiting/filled the Following Positions:</p> <p>Financial Systems Analyst (4 positions)</p> <ul style="list-style-type: none"> • Hired 3 internal promotions • 1 additional internal promotion expected by June <p>Financial Accounting Analyst (2 positions)</p> <ul style="list-style-type: none"> • Hired 1 external employee. Start date 5/28 <p>Accountant-Auditor</p> <ul style="list-style-type: none"> • Hired 3 external employees. Start dates 5/28 and 6/10 • Filling 1 opening and 2 backfilling openings from internal promotions to FSA <p>Chief Deputy Controller</p> <ul style="list-style-type: none"> • Hired 1 internal to County employee. Start date 5/28 	<p>Ongoing. Several positions starting 5/28, 6/10, 6/24</p>



Internal Audit

Recommendation	Dept Response	Implementation Timeframe
<p>2.1 - Strengthen risk assessment methodology to increase effectiveness of auditing procedures.</p>	<p>In agreement with this assessment. Utilizing FSA position to enhance effectiveness of auditing procedures.</p>	<p>Ongoing, but we have filled 2 vacancies in Internal Audit (IA), which brings our staffing level to five.</p>
<p>2.2 - Re-evaluate internal audit plan and assess future resourcing needs.</p>	<p>In agreement with this assessment. We have a PO with Brown Armstrong Accountancy for Internal Audit Assistance.</p>	<p>Ongoing, but we have filled 2 vacancies in Internal Audit (IA), which brings our staffing level to five. We have included conducting an enterprise risk assessment for FY 2024-25</p>



Property Tax

Recommendation	Dept Response	Implementation Timeframe
<p>3.1 - Enhance property tax budget and revenue forecasting based on available data, in conjunction with the County Assessor's Office and the CEO's Office.</p>	<p>In agreement with this statement. Figure 12, it would be good to indicate the percentage (to at least 2 decimals) of variance as well as the dollar amount. Agree. The recommendations have long been a goal of the Property Tax team.</p>	<p>Ongoing, but AC can initiate meetings with Assessor and CEO's office as time permits, but in time for the 2025-26 budget development cycle.</p>

It is recommended that the Board of Supervisors:

- a) Receive and file a report on KPMG's Operational and Performance Review of the Santa Barbara County Auditor-Controller's Office;
- b) Provide direction as appropriate; and
- c) Find that the proposed actions do not constitute a "Project" within the meaning of the California Environmental Quality Act, pursuant to 14 CCR 15378(b)(2), as it consists of general policy and procedure making.





Questions