



FINANCIAL SERVICES



**Scott Holt,
Director**

To provide our customers (internal and external) with professional, courteous, and reliable services that are timely, accurate, and valuable. To improve the efficiency and effectiveness of the agency and its related functions in furnishing support, training, and financial information pertinent to determine the financial position of the County that is interesting, relevant and user friendly.

MAJOR FUNCTIONS

Accounts Payable:

This division is responsible for providing accurate, secure, and timely payments for goods, services employee reimbursements, and travel claims presented by County departments. Also, this division files require State and Federal reports including 1099s and reconciles open lines of credits including procurement card transactions.

Compliance:

This division is responsible for the oversight of the procurement process including purchasing policies compliance applicable to all County agencies and departments. It also provides training and assistance to all departments to assure prompt processing of purchase orders and the payment of invoices.

General Ledger:

This division is dedicated to maintaining the integrity of the County’s general ledger system. They are responsible for the proper transactions accounting classification; creation and posting of regular and correcting journal entries. It also provides training as needed by system users; and accounts for all approved interfund transfers. Maintains controllable asset listing with respective depreciation and assists in the grant administration.

Financial Reporting:

This division assists in the preparation of the annual financial reporting’s and audit requirements. Assembles County’s financial statements, Federal Single Audit, State Expenditure Limitation reports and the Indirect Cost Plan. The division also compiles long-term debt and health

insurance reports, revenue and cash trending analyses and other relevant reporting. It also participates in the County budget preparation and Improvement District accounting.

Payroll:

This division is responsible for accurately paying all the County’s employees on a bi-weekly basis as well as issuing W-2’s as required. Also, they are responsible for timely filing all required federal and state quarterly and annual reports. Additionally, they reconcile all benefits invoices against employee deductions and pay them monthly. Finally, they create and provide reports to individual County agencies and departments.



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2013-2018 OBJECTIVES

- CR-** Provide county-wide training in Accounts Payable Module or other Accounts Payable topic at least once per fiscal year.
- CR-** Annually, review county procurement card and travel policies to ensure 100% compliance with legislation and Generally Accepted Accounting Principles (GAAP).
- CR-** Process warrants for purchasing card transactions within 15 days of close of cycle 100% of the time by FY2018.
- CR-** Increase the percentage of staff certified in Accounts Payable to 50% by 2018.
- CR-** Provide county-wide training in iProcurement Module or other purchasing/compliance topic at least once per fiscal year.
- CR-** Reduce percentage of out-of-compliance requisitions to 3% by FY2018.
- CR-** Reduce County-wide office supply costs by (41101) 5% from base year by FY2018.
- CR-** Issue Purchase Orders within three (3) business days of requisition receipt 95% of the time by FY2018.
- CR-** Provide county-wide training in General Ledger Module or Financial Reporting at least once per year.
- CR-** To complete the "Budget to Actuals" and "CIP Budget to Actuals" reports by the deadline 100% of the time.
- CR-** To complete 100% of strategies to achieve and maintain a bond rating on long term debt instruments of A1 or higher.
- CR-** Annually, prepare and submit the County Comprehensive Annual Financial Report, Jail District Comprehensive Financial Report, Budget preparation of Improvement Districts and Public Annual Financial Report by the deadline 100% of the time.
- CR-** Provide county-wide training in Accounts Receivable Module, Capital Assets Accounting, or Grants Module at least once per year.
- CR-** Annually, review and update 100% of accounting policies and procedures.
- CR-** Increase the percentage of journal entries, transfers, & Pre Approved Batch's posted within five (5) business days to 100% by FY2018.
- CR-** Reduce correcting journal entries processed during fiscal year to 1000 by FY2018.
- CR-** Provide county-wide training in Payroll Module and related topics at least once per fiscal year.
- CR-** Increase the percentage of staff certified in Payroll to 100% by 2018.
- CR-** Annually, have 100% of W-2 filings in-compliance with IRS and maintain the number of days it takes to provide a duplicate W-2, upon request, to 2 business days.
- CR-** Decrease number of errors affecting pay to not more than 150 per fiscal year, with no more than 5 from Financial Services staff, errors to include time entry/audit, wages, deductions, benefits and taxes.

Strategic Plan: www.yumacountyaz.gov/strategicplan



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2014 RESULTS

- ✓ One (1) training opportunity was provided in Accounts Payable Module.
- ✓ County procurement card and travel policies are 100% in compliance with legislation and Generally Accepted Account Principles (GAAP).
- ✓ Currently, 99% of the time warrants for purchasing card suppliers are available by the 15th day.
- ✓ Zero (0) staff is certified in Accounts Payable (on hold).
- ✓ One (1) training opportunity is being provided in iProcurement Module.
- ✓ Currently, 2% of requisitions are out-of-compliance.
- ✓ Reduction of County-wide office supply cost is at 4%.
- ✓ 100% of time purchase orders are issued within three (3) business days.
- ✓ One (1) training opportunity was provided in General Ledger Module.
- ✓ 84% of the time "Budget to Actuals" and "CIP Budget to Actuals" reports are completed by the deadline.
- ✓ 100% of strategies to achieve and maintain a bond rating on long term debt instruments of A or higher are completed.
- ✓ 100% of the time the County Comprehensive Annual Financial Report (CAFR), Jail District Comprehensive Financial Report, Budget preparation of Improvement Districts and Public Annual Financial Report are prepared and submitted by the deadline.
- ✓ One (1) training opportunity is being provided in Accounts Receivable Module.
- ✓ 100% of accounting policies and procedures have been reviewed and updated.
- ✓ 92% of journal entries, transfers & PAB's are posted within 5 days.
- ✓ Currently, 1050 correcting journal entries are processed.
- ✓ One (1) training opportunity is being provided in Payroll Module.
- ✓ 66% of staff is certified in Payroll.
- ✓ 100% of W-2 filings are in compliance with IRS; currently, it takes 2 days to provide a duplicate W-2 upon request.
- ✓ Currently, 149 errors affect pay per fiscal year.



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PERFORMANCE REPORTING

Performance Measure Actuals & Benchmark - Financial Services

The following measures are departmental priorities identified in the County-wide Strategic Plan:

Department Goal: Measure:	Target/Benchmark				
	FY2014	FY2015	FY2016	FY2017	FY2018
Develop and assist in retaining a highly skilled, talented and efficient workforce by providing learning and growth opportunities to increase individual employee satisfaction.					
# of training opportunities provided in Accounts Payable Module or Accounts Payable. (Accounts Payable)	1	1	1	1	1
# of training opportunities provided in General Ledger Module or Financial Reporting. (Financial Reporting)	1	1	1	1	1
# of training opportunities provided in Payroll Module and related topics. (Payroll)	1	1	1	1	1
Maintain county fiscal resources and decrease costs to provide for the continued sustainability of the County. Create policies that are fiscally sound and representative of the mission of the County.					
% of compliance with legislation and Generally Accepted Account Principles (GAAP). (Accounts Payable)	100%	100%	100%	100%	100%
% of reduction of County-wide office supply cost. (Compliance)	4%	4%	5%	5%	5%
% of strategies completed to achieve and maintain a bond rating on long term debt instruments of A or higher. (Financial Reporting)	100%	100%	100%	100%	100%
% of accounting policies and procedures reviewed and updated. (General Ledger)	100%	100%	100%	100%	100%
Provide timely, accurate, and responsive customer service, to every customer every time.					
% of time warrants for purchasing card suppliers available by the 15th day. (Accounts Payable)	99%	100%	100%	100%	100%
% time of purchase orders issued within three (3) business days. (Compliance)	100%	100%	100%	100%	100%
% of time "Budget to Actuals" and "CIP Budget to Actuals" reports are completed by the deadline. (Financial Reporting)	84%	90%	95%	100%	100%
% of journal entries, transfers, & PAB's posted within 5 days. (General Ledger)	92%	95%	95%	95%	100%
# of correcting journal entries. (General Ledger)	885	1035	1025	1010	1000
# of errors affecting pay per fiscal year. (Payroll)	149	165	160	155	150
Recruit and retain talented and highly skilled individuals and provide learning and growth opportunities to increase employee satisfaction.					
% of staff certified in Accounts Payable.(Accounts Payable)	25%	50%	75%	100%	100%
Develop and maintain a highly skilled and adequate workforce. Recruit and retain talented individuals and provide learning and growth opportunities to increase employee satisfaction.					
# of training opportunities provided in iProcurement Module or other purchasing/compliance topic. (Compliance)	1	1	1	1	1
# of training opportunities provided in Accounts Receivable Module, Capital Assets Accounting, or Grants Module. (General Ledger)	1	1	1	1	1
% of staff certified in Payroll. (Payroll)	66%	66%	66%	100%	100%
Ensure compliance with all legislative actions, county policies, and with Generally Accepted Accounting Principles (GAAP).					
% of requisitions out-of-compliance. (Compliance)	2%	5%	4%	3%	3%
% of time that the County Comprehensive Annual Finance Report (CAFR), Jail District Comprehensive Financial Report, Budget preparation of Improvement Districts and Public annual Financial Report are prepared and submitted by the deadline. (Financial Reporting)	100%	100%	100%	100%	100%
% of W-2 filings that are in-compliance with IRS. (Payroll)	100%	100%	100%	100%	100%
# of business days it takes to duplicate W-2, upon request. (Payroll)	2	2	2	2	2



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AUTHORIZED FULL TIME EQUIVALENTS

Authorized Positions by Major Function				
	2011-12	2012-13	2013-14	2014-15
Director & Deputy Director	2.00	2.00	2.00	2.00
Payroll	3.00	3.00	3.00	3.00
Accounts Payable	5.00	5.00	5.00	5.00
Compliance	2.00	2.00	2.00	2.00
General Ledger	5.00	5.00	5.00	5.00
Financial Reporting	3.00	3.00	3.00	3.00
Total	20.00	20.00	20.00	20.00

There are no staffing changes in fiscal year 2014-2015.

2015 ANNUAL BUDGET

Revenue: General Fund support is at the level needed for General Fund expenditures.

Personnel: The net increase is primarily due to increases in the Health Insurance and Other Employee Benefits line items.

Supplies and Services: There is no substantial change this fiscal year.

Capital Outlay: There is no Capital Outlay budgeted this fiscal year.

Finance	Actual 2011-12	Actual 2012-13	Budget 2013-14	Estimate 2013-14	Budget 2014-15	% Change
Sources						
General Revenue	\$ 1,299,485	\$ 1,296,174	\$ 1,378,769	\$ 1,361,162	\$ 1,428,123	3.58%
Special Revenue	-	-	-	-	-	N/A
Balance Forward	-	-	-	-	-	N/A
Total Sources	\$ 1,299,485	\$ 1,296,174	\$ 1,378,769	\$ 1,361,162	\$ 1,428,123	3.58%
Uses						
Personnel	1,201,290	1,222,259	1,287,130	1,269,189	1,337,469	3.91%
Supplies & Services	98,195	73,915	91,639	91,973	90,654	-1.07%
Capital Outlay	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	N/A
Reserves & Contingencies	-	-	-	-	-	N/A
Total Uses	\$ 1,299,485	\$ 1,296,174	\$ 1,378,769	\$ 1,361,162	\$ 1,428,123	3.58%
Other Sources & Uses						
Transfers In	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	N/A
Total Other Sources & Uses	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Restricted	-	-	-	-	-	N/A