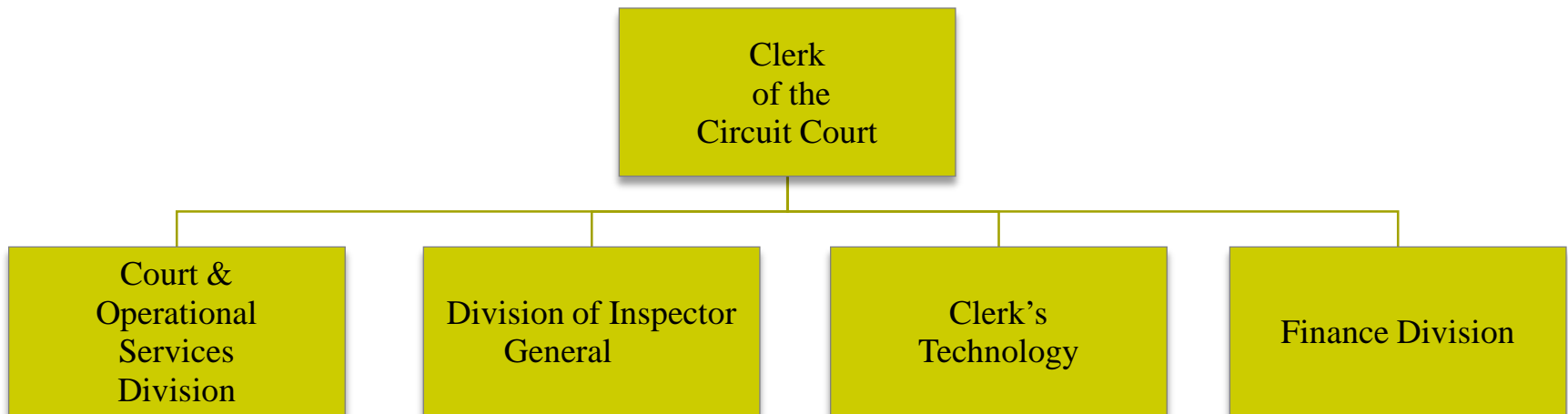


KEN BURKE, CPA

Clerk of the Circuit Court and Comptroller

FY 18 Budget
Information Session
May 11, 2017

Clerk of the Circuit Court and Comptroller Organization Chart



Role of Clerk as Comptroller and Auditor

- ❑ Clerk as chief financial officer (CFO) is custodian of county funds and responsible for disbursement of all funds for the Board.
- ❑ Clerk is county auditor and the watchdog for county funds, providing a system of checks and balances through the independent pre-audit and post audit function.
- ❑ Clerk as CFO is responsible for deposit and investment of all county funds.
- ❑ Clerk as CFO is responsible for assuring compliance with sound financial policies and recording and reporting financial transactions in accordance with GAAP and applicable laws and regulations.

Role of Clerk as Clerk to Board

- Clerk to the Board attends all meetings of the Board of County Commissioners and other designated county boards
 - Produces, records, indexes and distributes the official minutes of these meetings
 - Maintains custody of Board of County Commissioners' board meeting minutes
 - Maintains legal custody of the official county seal
 - Maintains custody of all county resolutions, ordinances and contracts

Clerk of the Circuit Court and Comptroller Target Reconciliation for FY18

FY 18 Budget Request Target	\$11,414,340
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FY 18 Budget Request	<u>13,651,864</u>
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Target variance	<u><u>(2,237,524)</u></u>
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Clerk of the Circuit Court and Comptroller

Explanation of Target Variance

Additional staffing for Finance Division	\$ 662,041
Additional staffing for Board Records	67,446
Additional staffing for Inspector General	81,040
Investment advisory services	50,000
Consulting services for Inspector General	50,000
Operating expenses to support staffing	26,997
OPEB contribution for Court funded employees	<u>1,300,000</u>
Target Variance	<u><u>\$ 2,237,524</u></u>

Additional Staffing For Finance Division

- HR *Staffing Trend Analysis* report identified
 - Need for additional staffing to address:
 - Succession planning
 - Workload distribution
 - Staff retention
 - Staff development

Additional Staffing For Finance Division

- Initial Positions identified as most impactful
 - Assistant Director – succession planning, high level technical expertise, additional direction and oversight
 - 3 Finance Accountant 2's and 1 Finance Accountant 1 – provide additional support to management in financial analysis and contract monitoring, technical and best practice research and implementation, etc.
 - Business Analyst – provide support for testing, workflow analysis, training, process improvements related to OPUS

Additional Staffing For Board Records

- 1 additional Board Reporter
 - Needed to meet requests for professional services to cover more meetings by BCC and other offices such as:
 - TDC meetings to review capital spending requests
 - TDC regular meetings
 - Forward Pinellas meetings (both PPC and MPO – previously only covered PPC)
 - Town hall meetings, adhoc meetings, etc.
 - Keep pace with current workload

Additional Staffing For Inspector General

- 1 Inspector General 1 position to provide additional resources to support the IG's mission and Annual Audit Plan that includes:
 - Requests from the County Administrator, county management, County Constitutional Officers, and management of the Clerk's Office.
 - The risk based plan includes audits, follow-up audits, continuous audits, investigations, follow-up investigations, guardianship audits, management requests, consulting services, departmental education/assistance, hotlines, and participation on various boards and teams.

Investment Advisory Services

- ❑ Augment internal investment function – requested as recurring in FY 17 request – funded as nonrecurring
- ❑ External firm will provide market expertise to:
 - Recommend investment strategies to enhance yield while maintaining safety and liquidity
 - Review portfolio mix and security holdings for proper diversification in light of current market
 - Review investment policy periodically for changes to better meet county's growing needs in keeping with regulations and best practices

Consulting Service for Inspector General

- Purpose: Limited/periodic reviews of specific areas with potential for cost recovery
 - Reinstatement program designed to specifically target services to the county that may have miscalculated charges/fees to potentially eliminate waste and save the county money



Operating Expenses to Support Staffing

- ❑ Office furniture
- ❑ Computer equipment and supplies
- ❑ Training and travel costs



OPEB Contribution for Court funded Employees

As recommended by the County Administrator, the Clerk's office is working with HR staff to identify a solution for the OPEB funding issue.



Where Do We Go From Here?
