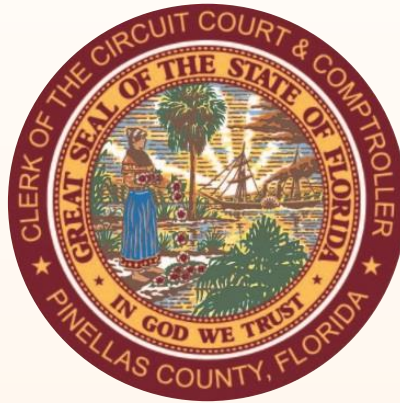


FY 2018-2019 Budget Information Session

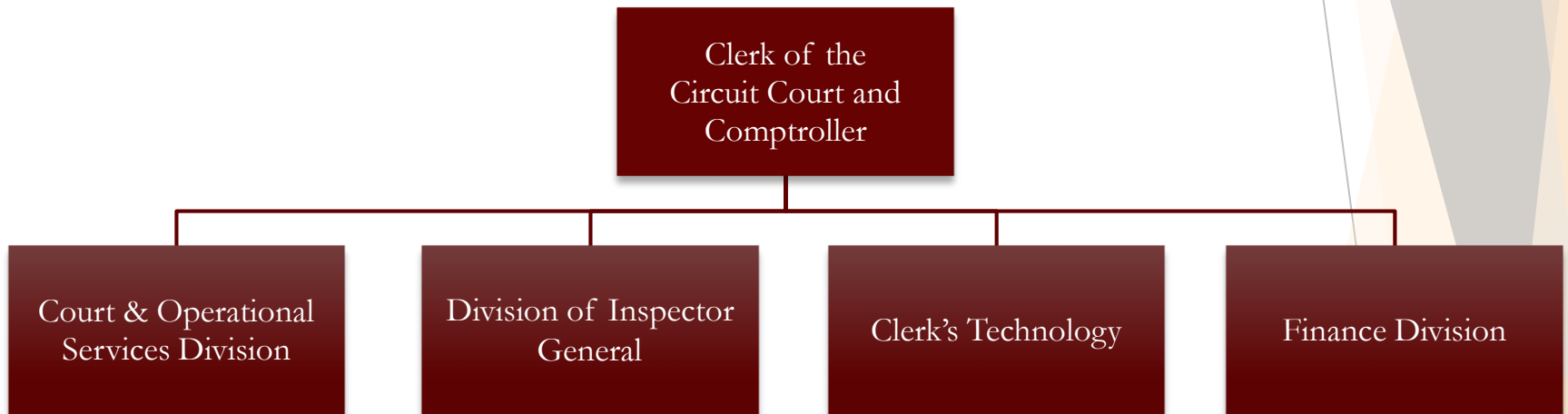


Ken Burke, CPA

Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

May 17, 2018

Clerk of the Circuit Court and Comptroller Organizational 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 FY 2018-2019

FY 19 Budget Request Target	\$12,390,620
FY 19 Budget Request	<u>14,088,280</u>
Target variance	<u>\$ (1,697,660)</u>

Clerk of the Circuit Court and Comptroller

Explanation of Target Variance

OPEB - Court Allocation	\$ 1,049,400
Additional staffing for Finance Division	192,430
Additional staffing for Clerk's Technology	315,840
Additional staffing for Inspector General	89,990
Consulting services for Inspector General	50,000
Target variance	<u>\$ 1,697,660</u>

Additional Staffing For Finance Division

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

Additional Staffing For Finance Division

Three positions identified as most impactful

- ▶ Two Finance Operations Technicians and one Finance Operations Clerk – to enhance our ability to ensure taxpayer funds are spent for public purposes in accordance with contractual and statutory regulations that includes:
 - ▶ Pre-audit of Disbursements
 - ▶ Prompt Payment Act Compliance
 - ▶ 1099 and 1042S Reporting to the IRS
 - ▶ Unclaimed Fund Reporting

Additional Staffing For Clerk's Technology

- Two IT Analysts and one IT Developer
 - ▶ Needed for quality assurance, legislative changes, State reporting and compliance that includes:
 - ▶ Financial configuration changes
 - ▶ Legislative changes impacting compliance reporting
 - ▶ Workflow analysis and testing

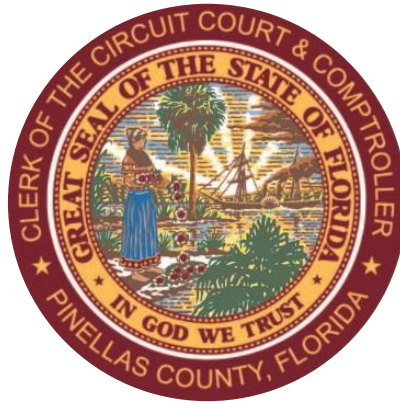
Additional Staffing For Inspector General

- ▶ One 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.

Consulting Service for Inspector General

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

Committed to Customer Service Excellence



Ken Burke, CPA

Clerk of the Circuit Court and Comptroller
Pinellas County, Florida