

Department Description

The City Auditor is the city's chief accounting officer. The City Auditor's Office and its Division of Income Tax are responsible for maintaining high-quality fiscal processing, tax collection and auditing, debt management, record keeping, and reporting to residents, the business community, city departments and divisions, and other interested parties.

The Auditor's Office comprises seven sections, each with specific responsibilities. Accounting and Operations maintains accurate records of all city fiscal transactions, including certification of funds, receipts, disbursements, assets, and liabilities. Financial Reporting manages the independent audit and compiles the city's Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR). Payroll ensures the accurate bi-weekly generation of paychecks and tax withholdings for nearly 10,000 employees. Debt Management handles debt issuance, credit analysis, and debt payment processes. Financial Systems oversees the office's software and technology, including the revenue management system, citywide payroll system, financial dashboards, and the accounting system. Financial Analytics conducts revenue estimates and analyses. Lastly, the Division of Income Tax manages the collection of the city's income, admissions, short-term rental excise, and hotel/motel taxes.

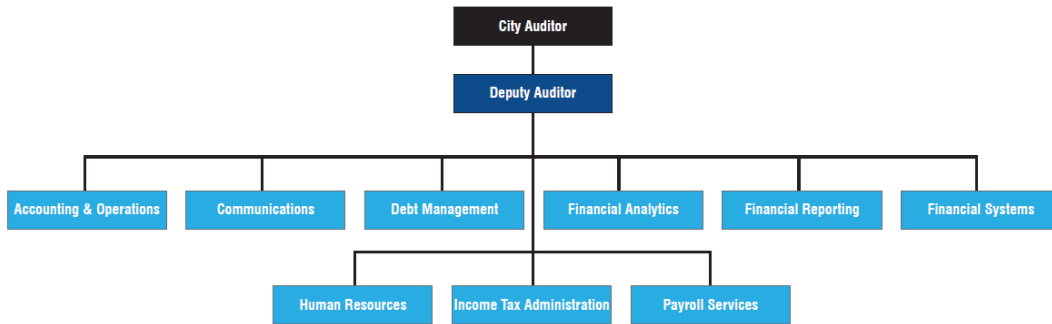
Department Mission

To carry out the duties and responsibilities as prescribed by the Columbus City Charter and the Columbus City Code; to provide efficient and effective collection of moneys and audit services with continuous upgrades to the city tax and filing systems and all other necessary resources utilized in the process.

The City Auditor disseminates various financial reports to city officials and the public as prescribed in the City Charter.

For the last 44 years, the City Auditor has received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This certificate is the highest recognition for excellence in state and local government financial reporting.

Budget Summary				
Fund	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
General Fund	12,919,084	13,662,964	20,586,755	20,723,941
Department Total	\$ 12,919,084	\$ 13,662,964	\$ 20,586,755	\$ 20,723,941



Department Goals and Objectives

The Office of the City Auditor is focused on enhancing user experience, making it easier for taxpayers and users to work with the city, improving transparency, deepening financial analytics, expanding access to critical information, and refining how the city communicates financials. Each budgeted initiative underscores the commitment to delivering essential services that the community relies on, from maintaining top-tier financial reporting to securing information and investing in advanced technology.

Strategic Priorities for 2025

The City Auditor's 2025 budget includes continued investments in technology focusing on optimization and expansion of ongoing modernization efforts. Three major technology systems are fully implemented, and an online transparency portal has been launched to provide greater access to data. Significant areas of focus in 2025 include:

Revenue System: The city's revenue system, which processes over \$1.2 billion annually from various taxes and manages over 435,000 taxpayer accounts, is essential to the city's financial performance. The 2025 budget reflects ongoing funding for the administration of this system, including hosting and taxpayer-focused initiatives. The Income Tax Division has significantly increased credit card payments through the Merchant Services Program, with expectations to double these transactions in 2025, offering faster, more secure payments. A partnership with the IRS' Modernized e-File (MeF) service has expanded to include seven national software vendors, enhancing tax services for both businesses and individuals. Additionally, the division is leveraging new IRS data sets to close the tax gap through discovery and audit programs. In 2025, digital wallets and an upgraded inbound phone service will be introduced to further improve customer support and payment adoption.

Dayforce Payroll and Time & Attendance: The city's expansion of the Dayforce platform is driven by growing departmental demand for its time and attendance features, with many offices on a waiting list to modernize their processes. While core payroll features are stable, continued technology investments are needed to introduce new capabilities like position management, performance evaluation, and benefits management. To support these efforts, the office is adding a data scientist position to leverage the vast data generated by various systems, providing advanced analyses for the city's financial leadership team and supporting the data and reporting needs of other city agencies.

D365: The city's financial management system, Microsoft D365, continues to optimize features for end users. Further expansions and improvements are anticipated as the system evolves, such as introducing additional business applications for city departments and employing new applications to streamline citywide processes.

Transparency Portal: The Transparency Portal, launched in 2023, gives internal and external users access to frequently requested public records and data. Throughout 2024, the office has continued to add features and dashboards to enhance transparency and data accessibility. Plans are underway to further enhance the portal in 2025 by integrating Microsoft Copilot to upgrade the AI-powered digital assistant, Claire, and expand user functionality.

Staff Development and Retention: The operational success of the City Auditor relies on retaining highly skilled staff with specialized knowledge and certifications. To support this, the office prioritizes training and professional development, ensuring the team stays proficient in modern systems. Looking to 2025 and beyond, the City Auditor's Office requested continued funding for professional memberships, training programs, and continuing education to foster employee growth and maintain top talent, which is essential for the continued success and innovation of the office.

2025 BUDGET NOTES

CITY AUDITOR

The 2025 budget funds the continuation of the division's core services and existing programs. The staffing changes reflect a strategic shift: the City Auditor is not rehiring for jobs that have become obsolete but are instead hiring for roles that align with the current advanced technology needs of the office. The budget also covers annual external audit services and the preparation of the ACFR and PAFR.

INCOME TAX

The 2025 budget for the Income Tax Division also supports evolving staffing needs and funds the operation of the city's revenue management system. Key initiatives include growing electronic payment adoption, expanding IRS e-File services with additional tax software vendors, and using new IRS data to address tax discrepancies. In 2025, the division will also introduce digital wallets and improve phone support to better serve taxpayers.

Financial Summary by Fund					
Fund	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposed
General Fund					
City Auditor	\$ 5,178,397	\$ 5,499,619	\$ 6,353,298	\$ 6,123,101	\$ 6,688,318
Income Tax	7,740,686	8,163,345	14,233,457	12,534,726	14,035,623
General Fund Subtotal	12,919,084	13,662,964	20,586,755	18,657,827	20,723,941
Department Total	\$ 12,919,084	\$ 13,662,964	\$ 20,586,755	\$ 18,657,827	\$ 20,723,941

Financial Summary by Area of Expense					
Division	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposed
City Auditor					
General Fund					
Personnel	\$ 4,291,506	\$ 4,708,512	\$ 5,352,897	\$ 5,284,556	\$ 5,650,327
Materials & Supplies	30,392	32,491	32,000	29,531	34,500
Services	855,498	750,121	967,901	808,514	1,002,491
Other	1,000	8,495	500	500	1,000
City Auditor Subtotal	5,178,397	5,499,619	6,353,298	6,123,101	6,688,318
Income Tax					
General Fund					
Personnel	6,682,340	7,087,105	9,013,007	7,623,507	8,858,287
Materials & Supplies	77,735	58,750	78,500	62,926	85,000
Services	980,612	1,016,991	5,141,450	4,848,093	5,091,836
Other	-	500	500	200	500
Income Tax Subtotal	7,740,686	8,163,345	14,233,457	12,534,726	14,035,623
Department Total	\$ 12,919,084	\$ 13,662,964	\$ 20,586,755	\$ 18,657,827	\$ 20,723,941

Department Personnel Summary								
Fund	2022 Actual		2023 Actual		2024 Budget		2025 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
City Auditor	39	0	36	0	40	1	39	1
Income Tax	58	0	66	0	80	0	74	0
Total	97	0	102	0	120	1	113	1

Operating Budget by Program					
Program	2024		2025		
	Budget	FTEs	Proposed	FTEs	
Accounting and Financial Reporting	\$ 1,379,236	9	\$ 1,894,437	9	
Administration	9,416,480	18	8,716,015	17	
Payroll	1,170,630	10	1,253,655	10	
Auditing	1,103,753	11	1,349,542	12	
Tax Collection and Audits	7,138,610	70	7,104,232	63	
Internal Services	88,201	0	68,077	0	
Debt Management	289,845	2	337,983	2	
Department Total	\$ 20,586,755	120	\$ 20,723,941	113	





2025 PROGRAM GUIDE

ACCOUNTING AND FINANCIAL REPORTING

To provide an accounting of all city financial transactions, implement improvements to the city's accounting and reporting system, manage the citywide audit, and prepare and publish the city's Annual Comprehensive Financial Report (ACFR) and other publications.

ADMINISTRATION

To administer the City Auditor's Office and Income Tax Division; to direct all divisions' administrative, technology, and operating functions, including fiscal duties.

PAYROLL

To process all city payrolls, time and attendance, and the technology systems required to carry out such functions.

AUDITING

To pre-audit all city financial transactions.

TAX COLLECTION AND AUDITS

To collect, audit, enforce, and process income tax and carry out the collection of hotel-motel, short-term rental, and admissions taxes.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

DEBT MANAGEMENT

To service and track all required debt service obligations (principal and interest) per bond covenant requirements, policies, and procedures and to ensure that funds from bonds and loans are used to finance the department's capital program, including those projects in all divisions.
