

ACCOUNTANT

2014 ANNUAL REPORT

July 9, 2015

Respectfully submitted by Debra Haydell

This 2014 Annual Report for the position as County Accountant consists of the following standard processes, as are directed in accordance with the County Accountant Job Description. The Special Projects and Goals are added processes that over time will improve the standard processes or become an activity within that standard process.

On October 9, 2014, Resolution 25-14 the “Resolution to adopt the 2015 Antrim County Budget, General Appropriation Act and Millages,” the Board of Commissioners appointed the title of Budget Chief Administrative Officer to be the Accountant’s duty and responsibility. The processes for this position are included in the processes defined below.

Bi-Weekly Processes-

Reviewed and Balanced Payroll wages and taxes.
Reviewed wages and other expenditures for reasonableness in comparison to the budget.
Purchased Office Supplies, Equipment and Capital Outlay for Departments.

Monthly Processes-

Reviewed Bank Statements.
Reviewed and entered expenditures for DHS Childcare.
Entered Sales Tax for Airport and Nifty Thrifty.
Completed State Payroll Withholding tax form.
Completed Probate Court Transmittal Advice Report.
Reviewed the Budget Status Reports and provide information to the Finance Committee for required Budget Amendments.
Submitted Title IV financial report.
Review Trial Balances and provide information to Finance Committee.
Reviewed Oversight Committee minutes and provide Budget Amendment or Fund Transfer information to the Finance Committee for action.
Sent Revenue and Expenditure and Trial Balance reports to Departments and Outside Agencies.

Quarterly Processes-

Reviewed, completed and submitted Form 941 wage reporting.
Review Purchase Orders with Accounts Payable Clerk, Connie Wing, to change their status to complete in the Purchase Orders with Accounts Payable modules in the BS&A software.
Submitted Secondary Road Grant Financial Report.
Submitted Victim Rights 1/4ly Report.

Bi-Annual -

Ordered Bulk Office Supplies.

Annual and Year End Processes-

Reviewed year end payroll totals and assist in preparation of W-2s.
Assisted Financial Statement auditors with year-end adjusting entries and reports for final financial audited 2014 statements.
Completed fixed asset information for financial journal entries.
Assisted with 2015 Budget entry on BS&A.
Submitted data and reviewed Cost Allocation plans for Rental Revenue.
Completed and sent reports for Bond Debt to for EMMA-Electronic Municipal Market Access.

Standard Processes-

Assisted and provide training for Department Heads and their staff with financial questions or concerns.
Reviewed contracts as they are processed between Administrator's office and Prosecutor.
Monitored grant activity through monthly committee reports and BS&A receipting modules. Provide training for BS&A General Ledger and Purchasing Software.
Reviewed Internal Controls.

Special Projects-

Assisted COA Director in reviewing past practice of obtaining both Revenue and expenditure budget information and entering the 2015 Budget onto BS&A software.
Member of Capital Improvements Committee.

Goals-

Completed:

Trained and assisted Department Heads so their 2015 Budgets were entered by them or their staff into the BS&A software.
Completed Fixed Asset inventory in the BS&A module so 2014 Depreciation Expense for Governmental Funds could be accounted for through BS&A.
Worked with Housing Consultant to insure State Software (OPAL) and BS&A financials are accounted for monthly.
Team with Treasurer Deputy, Wendy Aldrich, and Airport Director, John Strehl to initiate Airport Receipts be processed through BS&A cash receipt module.

In-Process:

Establish a process and policy so Insurable Equipment and Capital Outlay will be accounted for in the BS&A Fixed Asset module.

Work with the County Consulting Auditor to prepare yearly financial reports and have BS&A software set up to process these reports. Align County Chart of Accounts to meet F65 and Michigan Chart of Account standards.

Review timelines for quarterly reporting and year end audits.

Establish Procedure Manual.

Team with Administrator to complete a Purchasing policy with flow charts.

Training-

Completed Budget Analyst Training Academy that is presented by the Government Finance Officers Association.

I wish to close this report by thanking all the Commissioners, the Department Heads and their staff, for their assistance with all these processes.

Thank you.