

Finance Department

Services

The Finance Department is primarily a service department supporting the Board of Supervisors, County Administrator, County and Judicial departments and the public. These services include maintaining accurate, comprehensive records of all financial transactions; maintaining a system of internal controls adequate to assure protection of assets; providing comprehensive, accurate, well-designed annual and interim financial reports; processing all invoices for payment; processing each bi-weekly payroll; purchasing goods and services in accordance with State statutes and the County procurement policy; and assisting in the budget and annual audit of financial statements.

Finance has 3 major components: General Accounting, Budget, and Payroll.



Public Programs...Personal Service

COCHISE COUNTY

General Accounting

General Accounting is responsible for maintaining the integrity of the County's accounting records, the review of general ledger activities and the timely closing of accounting periods.

General Accounting Activities:

- Audit departments' accounts payable invoices, demands, travel reimbursements, and credit cards for accuracy, compliance to policies, procedures, statues, laws, budget year, ensuring correct documents have been scanned into our system and produce warrant payments to vendors in a consistent and timely manner
- Audit weekly warrants with invoices ensuring accuracy of remittance address and amounts before warrants are mailed
- Assist, train, and advise department staff on accounts payable, requisitions, purchase orders, grants, travel reimbursements, financial issues and questions or forecasting future standing
- Reconcile capital assets monthly, make corrections as submitted by departments, and monitor large capital projects for County Capital Projects fund 400 and all IT grant funded capital projects (i.e. Radio and mobile data projects)
- Process expense/cash transfers and correct journal entries as submitted by departments
- Reconcile over 200 cash fund balances monthly and reconcile year end balances of all funds
- Enter all County revenue receipts from the Treasurer into the financial system



COCHISE COUNTY

General Accounting

- Prepare overhead billings, biweekly billing to Housing, send out Quarterly billing invoices/statements to cities
- Maintain, update, track, and reconcile voided warrants
- Maintain and update department authorized signatures file
- Ensure all vendors have updated W9's and issue 1099's at end of year
- Complete audit schedules for both Fund statements and GASB 34
- Work with Auditor General's Office on annual audit, prepare additional schedules and documents as requested
- Landfill Assurance and Expenditure Limitation reporting
- Maintain accurate filing of all financial documents, statements, warrants, reconciliations, and maintain and update procedure instructions and manuals
- Train and monitor major grants and federal programs



COCHISE COUNTY

Budget

In recent years and for many different reasons, the County has been forced to "do more with less." Since virtually all County activities are funded through and reflected in the budget, the budget is perhaps the most important managerial tool available. The County budget provides a financial plan for the County and taxpayers. The Budget aids in identifying essential operating costs, the allocation of resources among different functions, clearly states the County's goals, and establishes effective management of the financial method at every stage of achieving those goals to the successful operation of the County for a given period.

Budget Activities:

- Reconciling cash carry forwards
- Compile all decision packages and carry over amounts from prior years
- Complete all budget reports and documents management needs to make informed decisions
- Process all Personnel Action Forms and new hires for salary adjustments
- Process all budget transfers and amendments
- Compile and present six month review of general fund and major special revenue funds
- Compile and present to the Board of Supervisors for approval, the primary and secondary property tax rates for all taxing entities within the County



COCHISE COUNTY

Payroll

Payroll is a critical function of the accounting department and includes making sure all employees are paid accurately and timely. In addition, payroll makes sure proper tax is assessed and tax payments are on time with state and federal government agencies.

Payroll Activities:

- Manage biweekly payroll processing. Issue electronic payroll deposits and paychecks to approximately 900 employees with 80+ banking institutions.
- Maintain electronic employee master records in financial software system. Maintain paper files on each employee that are subject to audit at any time.
- Prepare, reconcile and submit federal and state wage reports. Make timely federal and state tax deposits in accordance with laws and regulations
- Prepare, reconcile and issue annual W2 statements to employees. Transmit wage and tax information to IRS and Social Security Administration. Provide supplementary information to these agencies upon request.
- Monitor a wide variety of payroll deductions and County paid benefits to assure that costs to employees and costs to County departments are charged correctly. Stay in close communication with H/R staff to ensure paycheck accuracy.



COCHISE COUNTY

Payroll

- Prepare and submit paper checks and electronic data files to vendors and various state agencies for the purpose of transmitting information and making payments.
- Process garnishments and child support payments according to law and specific court orders.
- Work closely with five state retirement systems and one private retirement system to ensure that employee pension accounts are correctly funded, reconciled and monitored.
- Process payments to employees for short term disability and workers compensation.
- Prepare monthly and quarterly workers compensation contribution reports. Prepare reports for federal and state labor agencies as required.
- Perform financial analysis as needed on a wide variety of data elements and produce summary reports used for management decisions.
- Train timekeepers in each department to enter payroll hours and to report payroll information for their departments.

