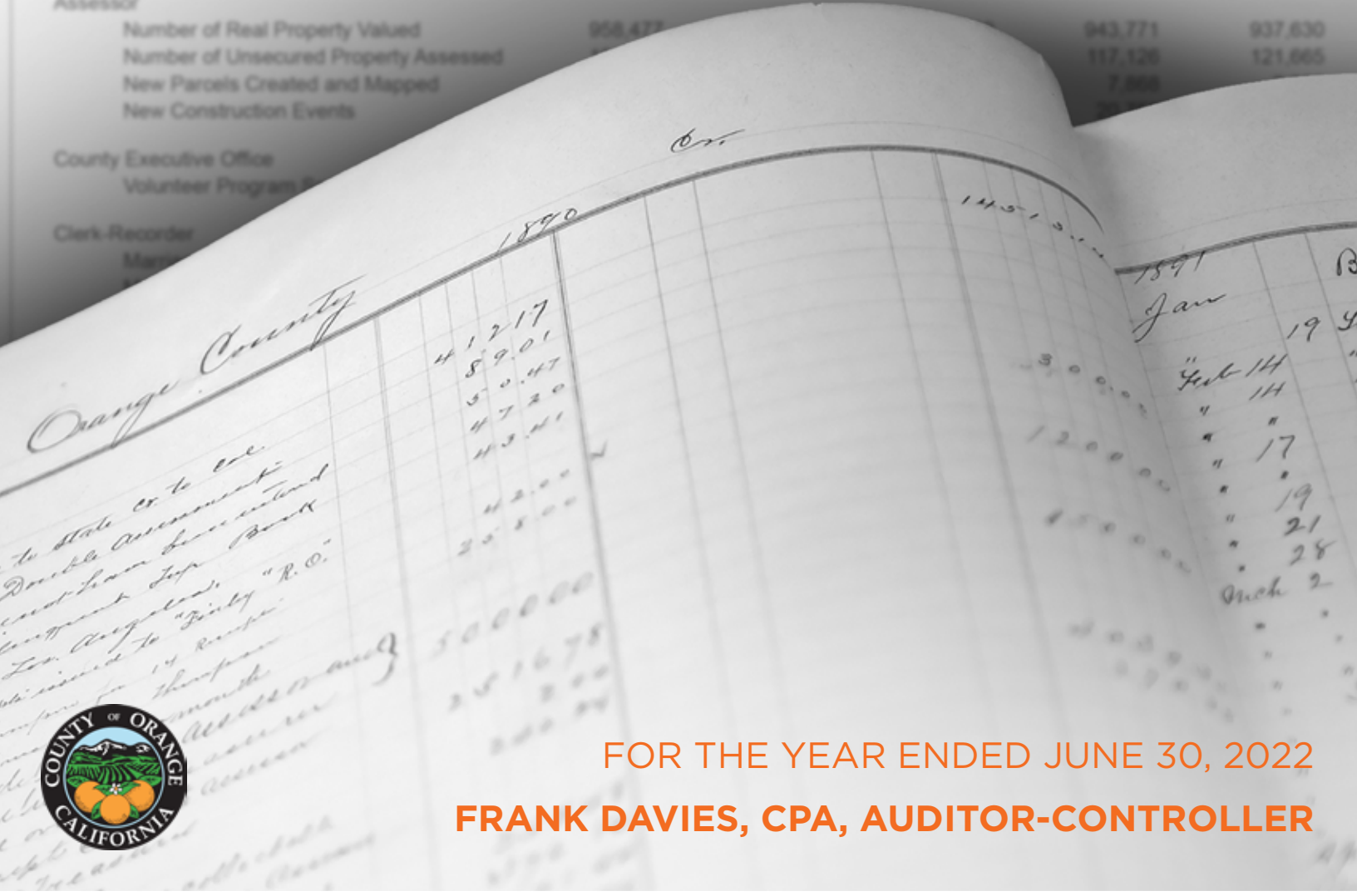


CITIZENS' REPORT

POPULAR ANNUAL FINANCIAL REPORT

Function/Program	Fiscal Year				
	2020-21	2019-20	2018-19	2017-18	2016-17
General Government					
Auditor-Controller					
Property Tax Bills Prepared	1,103,642	1,104,521	1,112,743	1,125,902	1,127,725
Assessor					
Number of Real Property Valued	958,477			943,771	937,630
Number of Unsecured Property Assessed				117,126	121,665
New Parcels Created and Mapped				7,888	
New Construction Events					
County Executive Office					
Volunteer Program					
Clerk-Recorder					
Map					



FOR THE YEAR ENDED JUNE 30, 2022

FRANK DAVIES, CPA, AUDITOR-CONTROLLER



THE OC AUDITOR-CONTROLLER



Welcome to the Orange County Popular Annual Financial Report (PAFR) for Fiscal Year (FY) 2021-22. The OC Auditor-Controller's Office (OC A-C) calls this report the 'Citizens' Report'. This report condenses the complex financial information found in the County's Annual Comprehensive Financial Report (ACFR) into a simplified and easy to understand summary of the County's financial activities and condition. It also includes information on the state of the County's economy.

The County as a whole continues to perform well financially, with the General Fund Revenue coming in at \$4.2 billion, an increase of \$102 million from prior year's total revenues. Expenses totaled \$3.8 billion, a decrease of \$417 million from the previous year's total expenses. Our Net Position increased from \$3.7 billion to \$5 billion. Net Pension Liability decreased from \$3.6 billion to \$2 billion. Overall, the County is in a good financial position.

This year's Citizens' Report includes a "then and now" look at the OC A-C's Office. This report's cover includes a photo of County Auditor Leslie H. Eckel and his Executive Team, alongside myself and my Executive Team. This historical perspective is carried throughout this report.

Our Office serves the County of Orange by helping to ensure that the County's finances are managed in a fiscally prudent manner. Beginning on page 13 of this report, we outline the current duties of the Office, its organization, staff responsibilities, and its role in the County.

Last year's PAFR for FY 2020-21 was once again recognized for excellence in financial reporting by the Government Finance Officers Association (GFOA) for the 19th consecutive year. Our Financial Reporting Unit has done an incredible job at consistently producing the report on time, on budget and in an easy to understand, engaging fashion.

The only way we are able to continue to operate with this level of excellence is because of the skill and dedication of our staff across the entire Office. I hope you enjoy a look inside the OC A-C's Office and the financial operations of the County of Orange as you learn more about us within this report.

Frank Davies, CPA
Orange County Auditor-Controller

In This Report

- Message 2
- Board of Supervisors 3
- History of the Auditor-Controller's Office 3
- The Purpose 4
- The County Budget 5
- Statement of Net Position 6
- Statement of Activities 7
- Revenues and Expenses 8
- Pension and Retiree Medical 9
- Property Tax 10
- At a Glance OC 12
- About the Auditor-Controller's Office 13



VINTAGE CAST IRON NOTARY SEAL PRESS EMBOSSE

ORANGE COUNTY BOARD OF SUPERVISORS



Doug Chaffee
Chairman
Fourth District
(714) 834-3440



Donald P. Wagner
Vice Chairman
Third District
(714) 834-3330



Andrew Do
First District
(714) 834-3110



Katrina Foley
Second District
(714) 834-3220



Lisa Bartlett
Fifth District
(714) 834-3550

In recent Citizens' Reports we have highlighted a County department. Featured departments included OC Probation, Clerk Recorder, OC Waste & Recycling, and OC District Attorney. For this year's report, we wanted to share more about our own department and what it is that we do. Chances are, if you ask someone 'What does the Auditor-Controller's Office do?' they wouldn't have a good idea. This report explains the duties of the OC Auditor-Controller.

The first County Auditor was George E. Foster, serving the County of Orange after its formation from 1889 to 1890. Originally, the offices of the County Recorder and the County Auditor were combined. When the offices separated in 1891, Foster continued as County Recorder and James H. Hall became County Auditor. The following is a chronological listing of County Auditors /Auditor-Controllers. In 1959, the auditor and controller functions were consolidated and Vic Heim became the first County Auditor-Controller, establishing the Office as we know it today.

AUDITORS/AUDITOR-CONTROLLERS PAST TO PRESENT



James H. Hall
1891-1906



Cal D. Lester
1907-1914



William C. Jerome
1915-1930



William T. Lambert
1931-1941



Leslie H. Eckel
1941-1957



V.A. "Vic" Heim
1957-1984



Steven E. Lewis
1984-1998



David Sundstrom
1999-2012



Jan Grimes
2013-2014



Eric H. Woolery
2015-2019



Frank Davies
2019-Present

CURRENT AUDITOR-CONTROLLER EXECUTIVE TEAM



Salvador Lopez
Chief Deputy
Auditor-Controller



JC Squires
Central Operations
Director



Greg White
Satellite Accounting
Director



Laurence McCabe
Information
Technology Director

THE PURPOSE



OC A-C Staff circa 1980



OC A-C Staff 2022

The purpose of the OC Citizens' Report is to provide the public, in layman's terms, the highlights of the County's ACFR for the fiscal year ended June 30, 2022. The ACFR is a detailed and complete financial presentation prepared in conformance with the United States Generally Accepted Accounting Principles (GAAP) and is available in its entirety online at ocauditor.com (or use QR Code below). The ACFR details how the County spent its budget of \$7.8 billion during the past fiscal year. While the financial statements' data in the OC Citizens' Report conforms to GAAP, some statistics are taken from various sources and are not GAAP-based data. The ACFR was prepared by the OC A-C's Office, independently audited by Eide Bailly LLP, and received an unmodified (clean) opinion. A companion to the ACFR is the County Budget, prepared by the County CEO Budget Office. It outlines how the County plans to spend its resources in the fiscal year.

The County's ACFR contains two sets of financial statements that measure its finances differently. Government-wide statements present a long-term look at the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Fund statements, of which the General Fund is the chief operating fund, provide a short-term perspective of individual fund's assets, liabilities, deferred inflows of resources, and fund balance. It shows the difference between what the County currently owns versus what the County currently owes. It also presents the resources flowing in and out during the fiscal year. One way to view it is that the long-term perspective would report a homeowner's mortgage balance and the property's value, while the short-term perspective would report only the house payments and the income to make those payments.



Scan to view more information online

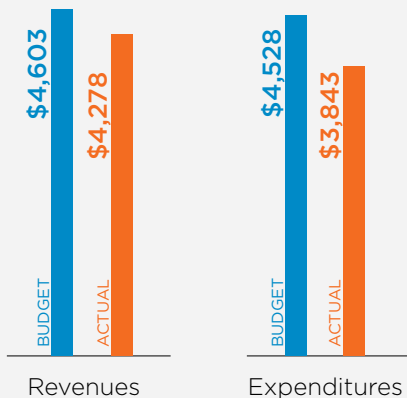
FINANCIAL HIGHLIGHTS FOR FY 2021-22:

- ▶ Total net position increased by \$1.4 billion, or 38% as compared to last year.
- ▶ Long-term debt increased by \$19.4 million, or 3% as compared to last year.
- ▶ The County's governmental funds reported combined ending fund balances of \$3.2 billion, an increase of \$420 million, or 15% as compared to last year.
- ▶ General Fund revenues and transfers ended the year 7% below budget.
- ▶ General Fund expenditures and other financing uses ended the year 15% below budget.

THE COUNTY BUDGET

FY 2021-22 GENERAL FUND BUDGET vs. ACTUAL

(DOLLAR AMOUNTS IN MILLIONS)

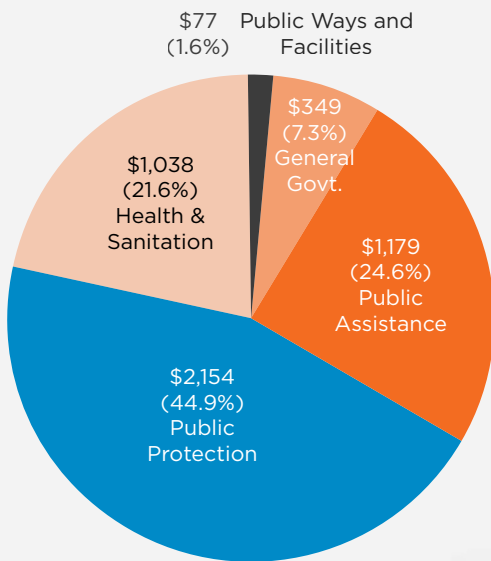


The County's fiscal year starts on July 1. The County's budget process usually begins in late December with careful planning. Revenues are budgeted in the amount expected to be received or as they are applicable to the fiscal year. Expenditures are budgeted at an amount sufficient for 12 months if they are ongoing and in their full amount if they are one-time items. The Board of Supervisors adopts the budget, which becomes the spending plan for County departments. Actual revenues and expenditures are monitored during the year and reported to the Board of Supervisors on a semi-annual basis. The budget may be modified based on these reports to reflect new assumptions or events. The County's budget for FY 2021-22 was \$7.8 billion, of which \$4.1 billion was budgeted for the General Fund.

As indicated by the chart at left, General Fund actual revenues were \$325 million less than budgeted. This was mainly due to a delay in reimbursements from the Federal Emergency Management Agency for expenditures related to the COVID-19 Emergency, as well as lower drawdowns from the Mental Health Services Act Fund, and a delay in transfers from the Tobacco Settlement to reimburse eligible cost.

FY 2022-23 GENERAL FUND BUDGET BY FUNCTION

(DOLLAR AMOUNTS IN MILLIONS)



General Fund actual expenditures were \$685 million less than budgeted, primarily due to departments having lower than budgeted expenditures in all categories.

Orange County works diligently every year to maintain a strong, balanced budget. The County's Annual Budget for FY 2022-23 totals \$8.8 billion, of which \$4.8 billion is for the General Fund. The County's budget continues to address major initiatives that are included in the OC CARES project that provides services for individuals to address underlying issues related to behavioral health, healthcare, community corrections, housing and benefits and support services. The County also continues to prioritize services for older adults and the Civic Center Facilities Strategic Plan that aims to accomplish many improvements including the ability to better manage long-term occupancy and maintenance costs.



STATEMENT OF

NET POSITION

The Statement of Net Position (dollar amounts in millions) presents the County's financial position from a long-term perspective. It reports all of the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the County's financial position is improving or deteriorating.

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Assets					
Current and Other Assets	\$4,430	\$4,773	\$5,350	\$5,757	\$6,590
Capital Assets	4,096	4,193	4,374	4,583	5,221
Total Assets	8,526	8,966	9,724	10,340	11,811
Deferred Outflows of Resources					
Deferred Charge on Refunding	-	3	2	2	1
Deferred Outflows of Resources Related to Pension	1,047	1,350	864	1,033	911
Deferred Outflows of Resources Related to OPEB	24	41	28	24	31
Total Deferred Outflows of Resources	1,071	1,394	894	1,059	943
Liabilities					
Long-Term Liabilities	5,498	6,554	5,689	5,081	3,982
Other Liabilities	800	848	1,355	1,478	1,491
Total Liabilities	6,298	7,402	7,044	6,559	5,473
Deferred Inflows of Resources					
Deferred Inflows of Resources Related to Pension	822	359	630	1,069	1,852
Deferred Inflows of Resources Related to OPEB	12	-	30	39	92
Deferred Inflows for Service Concession Arrangements	-	72	70	69	67
Deferred Inflows for Leases	-	-	-	-	223
Total Deferred Inflows of Resources	834	431	730	1,177	2,234
Net Position					
Net Investment in Capital Assets	3,831	3,986	4,175	4,399	4,287
Restricted	1,491	1,632	1,603	1,722	1,809
Unrestricted	(2,857)	(3,091)	(2,934)	(2,458)	(1,049)
Total Net Position	\$2,465	\$2,527	\$2,844	\$3,663	\$5,047

NET POSITION COMPONENTS

The largest component of the County's net position is net investment in capital assets. It cannot be used to liquidate the County's debt. The second component is restricted net position. These resources are subject to external restrictions on how they may be used, for example, restrictions imposed by grantors, contributors, laws or regulations of other governments, or restrictions imposed by law through constitutional provision or legislation, including those passed by the County itself. The final component of net position is unrestricted net position. It is a resource that can be used to meet ongoing obligations to citizens and creditors. The County, similar to other governments shows a deficit unrestricted net position due to the reporting of long-term liabilities such as pension and OPEB which are funded based on the appropriated resources each year.

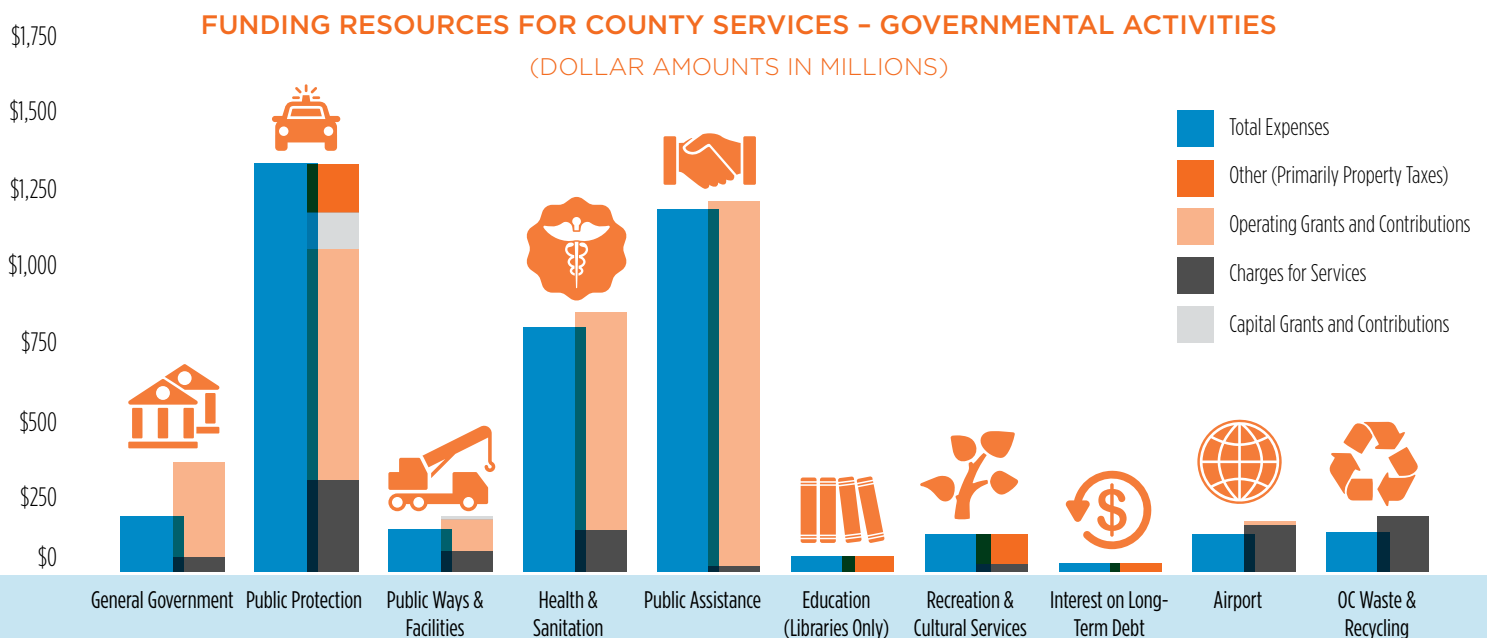


STATEMENT OF

ACTIVITIES

The Statement of Activities (dollar amounts in millions) reports the County's revenues and expenses during the fiscal year, as well as any transaction that increases or decreases its net position. Revenues are classified by source and expenses are classified by function.

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Revenues					
Program Revenues	\$3,276	\$3,311	\$3,567	\$4,283	\$4,322
General Revenues	1,128	1,192	1,235	1,314	1,323
Total Revenues	4,404	4,503	4,802	5,597	5,645
Expenses					
General Government	196	222	314	189	189
Public Protection	1,476	1,650	1,571	1,514	1,378
Public Ways and Facilities	152	173	159	139	149
Health and Sanitation	656	716	753	1,107	831
Public Assistance	1,103	1,194	1,219	1,359	1,224
Education	48	52	49	52	57
Recreation and Cultural Services	124	139	122	129	129
Interest on Long-Term Debt	26	31	34	27	35
Airport	125	136	133	128	134
OC Waste & Recycling	125	128	131	134	135
Total Expenses	4,031	4,441	4,485	4,778	4,261
Excess before Transfers	373	62	317	819	1,384
Transfers	--	--	--	--	--
Increase (Decrease) in Net Position	373	62	317	819	1,384
Net Position - Beginning of the Year	2,092	2,465	2,527	2,844	3,663
Net Position - End of the Year	\$2,465	\$2,527	\$2,844	\$3,663	\$5,047



REVENUES AND EXPENSES

PROGRAM REVENUES are derived directly from the program itself or from parties outside the County's taxpayers or citizenry. It includes **Operating Grants and Contributions**, monies received from parties outside the County that are generally restricted to one or more specific programs; **Charges for Services**, revenues that arise from charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided; and **Capital Grants and Contributions**, monies received for capital purposes to purchase, construct, or renovate capital assets associated with a specific program.

GENERAL REVENUES are taxes and other items, such as unrestricted interest revenue not reported as program revenues.

GENERAL GOVERNMENT includes expenses incurred by the Board of Supervisors, Clerk of the Board, Auditor-Controller, Assessor, County Executive Office, County Counsel, Registrar of Voters, and Treasurer-Tax Collector.

PUBLIC PROTECTION consists of Flood Control, Sheriff-Coroner, District Attorney-Public Administrator, Clerk Recorder, Probation, Trial Courts, Sheriff Court Operations, Grand Jury, Child Support Services, Public Defender, and Alternate Defense.

PUBLIC WAYS AND FACILITIES consist of repairs and maintenance of public roads and parking facilities by the OC Public Works.

HEALTH AND SANITATION includes indigent medical services, public health care and emergency medical service programs, and environmental health services provided by OC Public Works and the Health Care Agency.

PUBLIC ASSISTANCE is comprised of a variety of social services, as well as housing and community services from OC Community Resources and the Social Services Agency.

EDUCATION includes the operating costs of providing library services from OC Community Resources.

RECREATIONAL AND CULTURAL SERVICES represents operations related to the harbors, beaches and parks, and includes costs from OC Community Resources.

INTEREST ON LONG-TERM DEBT accounts for indirect expenses of interest paid on general long-term debt incurred by the governmental functions.

AIRPORT accounts for major construction and self-supporting aviation related activities at John Wayne Airport.

OC WASTE & RECYCLING accounts for the operation, expansion, closing of existing landfills and the opening of new landfills.

The County's revenues for the year totaled \$5.6 billion, an increase of \$48 million from prior year's total revenues. Expenses totaled \$4.3 billion, a decrease of \$517 million from the previous year's total expenses.

Program revenues increased from the prior year mostly due to an increase in charges for services. General revenues increased from the prior year mostly due to an increase in property taxes, partially offset by a decrease in operating grants and contributions. Expenses decreased from the prior year mostly due to a decrease in health and sanitation, public protection, and public assistance expenses, partially offset by an increase in public ways and facilities, interest on long-term debt, airport, and education expenses.



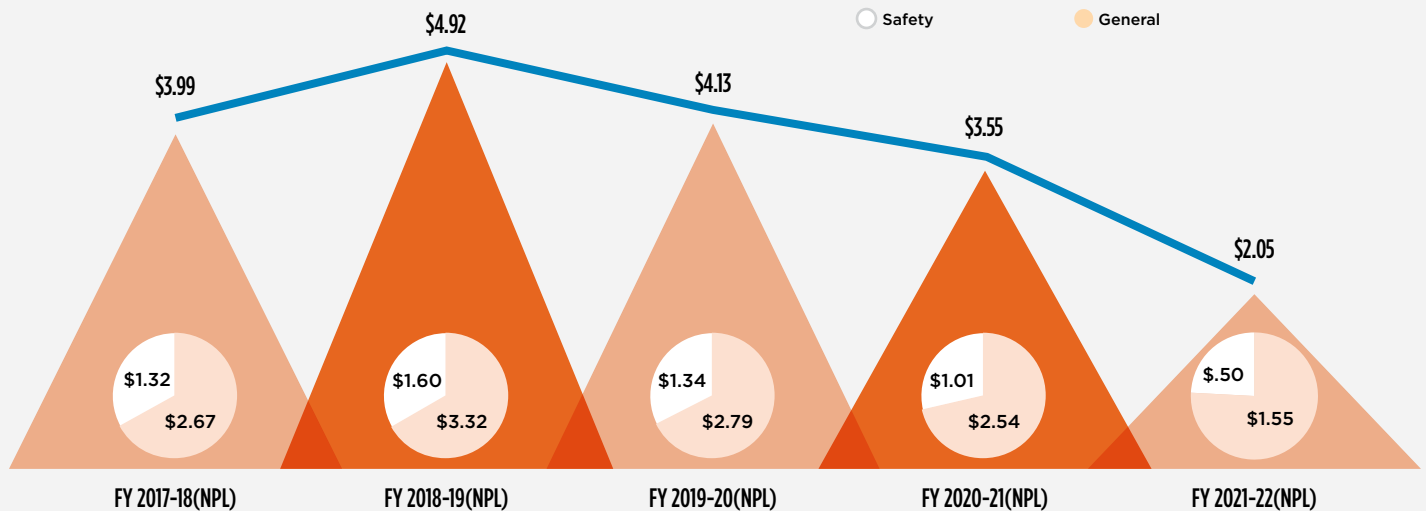
ORIGINAL VICTOR ADDING MACHINE

PENSION AND RETIREE MEDICAL



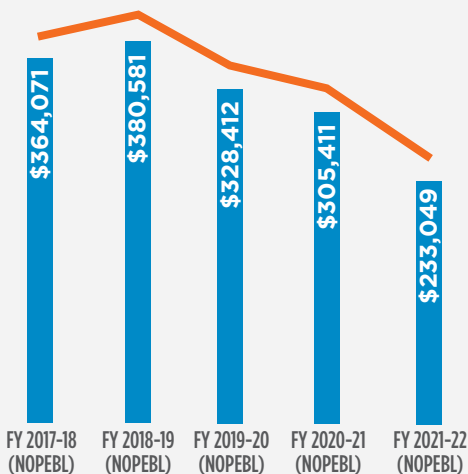
The County of Orange is typical of most state and local entities in that we provide a pension plan with defined benefits and partially paid retiree medical benefits for our employees. The Orange County Employees Retirement System (OCERS) administers the County's pension plan. County contributions, when combined with employee contributions and investment earnings, will fully provide for employee pension benefits when they retire. The County reports its entire net pension liability (NPL) in the financial statements.

COUNTY PENSION LIABILITY FIVE-YEAR TREND (DOLLAR AMOUNTS IN BILLIONS)



COUNTY OPEB LIABILITY FIVE-YEAR TREND

(DOLLAR AMOUNTS IN THOUSANDS)

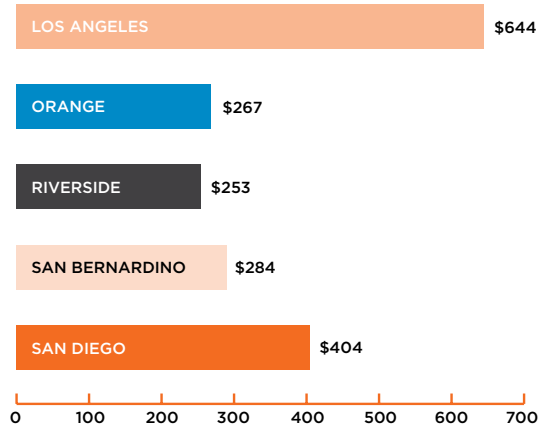


The County also provides other postemployment benefits (OPEB), primarily healthcare benefits, to eligible retired employees to receive a monthly grant that helps offset the costs of maintaining health insurance following retirement. The County sets aside contributions in the County of Orange Retiree Medical Trust to pay for the retiree's medical grant through the Retiree Medical Plan, which specifically does not create any vested right to benefits. Beginning in FY 2017-18, the County implemented GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", to report its entire net OPEB liability in the financial statements, which is the County's OPEB obligation in excess of resources held. The chart on the left shows the County's net OPEB liability (NOPEBL) over the past five fiscal years.

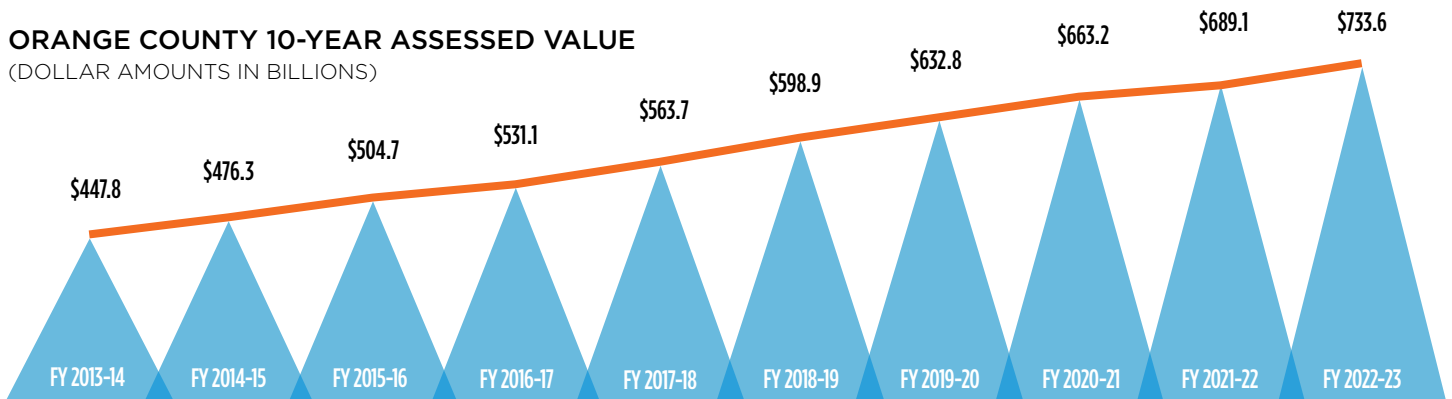
PROPERTY TAX

Property Tax is a major source of revenue for local governments in California. In FY 2021-22, \$8.4 billion in property tax collections were distributed to county government, cities, schools, redevelopment trust funds, and special districts in Orange County. The County relies on property tax as the main source of discretionary revenue to pay for countywide services. Although Orange County is the third most populous county in the State, the property tax per capita received by the County to fund countywide services is one of the lowest of the surrounding Southern California counties. Orange County's total assessment roll for FY 2021-22 was valued at \$689.1 billion and increased by 6.5% to \$733.6 billion for FY 2022-23. Compared to FY 2013-14 total assessment roll of \$447.8 billion, the County's assessed value has increased \$285.8 billion or 63.8% over the last ten years.

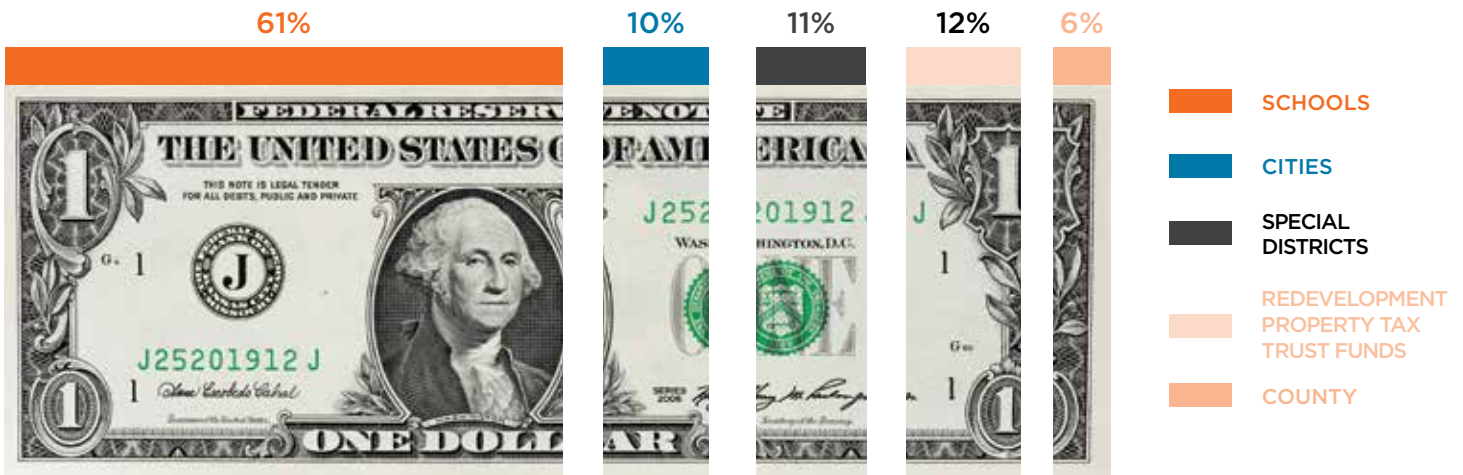
PROPERTY TAX PER CAPITA BY COUNTY (FY 2021-22)



ORANGE COUNTY 10-YEAR ASSESSED VALUE (DOLLAR AMOUNTS IN BILLIONS)



WHERE THE PROPERTY TAX DOLLAR GOES



* The dollar does not take into account the state Vehicle License Fee (VLF) property tax swap.

** Any remaining balance after payment of enforceable obligations in the Redevelopment Property Tax Trust Fund is distributed back to the taxing entities.

UP CLOSE

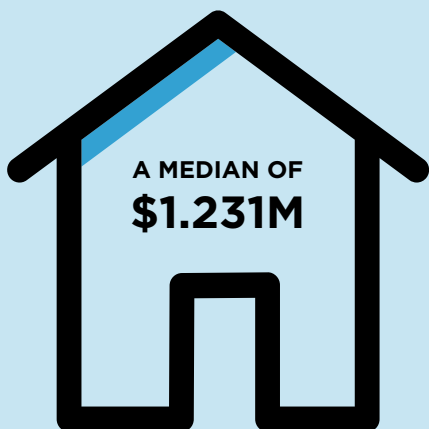


Property Tax is imposed on property owners and is based on the value of the property. Proposition 13, which was passed by California voters in 1978, limits the property tax rate to 1% of assessed value, plus the rate necessary to fund local voter approved general obligation debt. Increases in assessed value for property are limited to 2% per year if there has been no ownership change, or no new construction. Newly acquired property is assessed at fair market value, typically the purchase price, and the value of new construction is added to the existing base value of the property. In addition to the value based property tax, special assessments or fixed charges may also be added to the property tax bill. These fixed charges may include special taxes to pay Mello-Roos district (Community Facilities District or CFD) bonds. These bonds are issued to pay for services and general benefit facilities such as streets, sewers, parks, and libraries within the Mello-Roos district. The time period for paying Mello-Roos bonds can be up to 40 years. As the bonds are paid off, the need to collect the special taxes may cease.

WHY DO SOME LOCAL GOVERNMENTS RECEIVE MORE PROPERTY TAXES THAN OTHERS?

The distribution of the basic 1% property tax is based on statutes enacted by the California legislature. After the passage of Proposition 13, legislation was passed which essentially froze the relative share of each property tax dollar collected that taxing entities received. For example, if a county received 10% of the property taxes collected by all local taxing agencies within that county prior to the passage of Proposition 13, the county would receive 10% of the property taxes collected at the 1 percent rate. In Orange County's case, the County was mostly rural back in the 1970s and did not provide a full array of services, and therefore, was not receiving a higher percentage of property tax revenues prior to Proposition 13. This percentage share does not change unless there is an exchange of services and/or boundaries between taxing entities.

O.C. HOME PRICE



12.9% INCREASE

California Association of Realtors, August 2022

ORANGE COUNTY

ORANGE COUNTY is 798 square miles of breathtaking sunsets, world famous beaches, shopping centers and tourist destinations. It has 42 miles of coastline, with an average of 3,967 persons per square mile and 34 cities and unincorporated County areas. And for a lucky 3.2+ million people, they call it home.

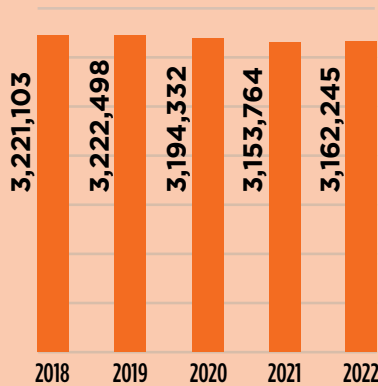
HOUSING



**RATE OF HOME OWNERSHIP
L.A. & O.C.**

57%

OC POPULATION GROWTH



**OC PROJECTED POPULATION
IN 2060**

3,166,309

TOP 10 EMPLOYERS IN ORANGE COUNTY

1. University of California, Irvine 26,182
2. Walt Disney Co. 25,000
3. County of Orange 18,388
4. Providence 13,079
5. Kaiser Permanente 8,800
6. Albertsons So. Cal. Division 7,853
7. Hoag Memorial Hospital 7,051
8. Walmart Inc 6,300
9. Target Corp 6,000
10. MemorialCare 5,490

INCOME

AVERAGE HOUSEHOLD INCOME



MEDIAN:

\$119,100

ECONOMY

UNEMPLOYMENT RATE:

AS OF JULY, 2022

2.8%

ORANGE COUNTY



LOS ANGELES

5.0%

RIVERSIDE

4.0%

SAN BERNARDINO

3.9%

SAN DIEGO

3.1%

TOP 10 PROPERTY TAX PAYERS

1. Irvine Company
2. Walt Disney Parks & Resorts US
3. Southern California Edison Company (Edison International)
4. Sempra Energy (SDG&E, So. Cal. Gas)
5. United Laguna Hills Mutual (Laguna Woods)
6. BEX Portfolio, Inc
7. AES Corporation
8. Five Points Holdings, LLC
9. Bella Terra Associates, LLC
10. LBA IV-PPI LLC (LBA Realty)

OC TREASURER-TAX COLLECTOR'S OFFICE



OC A-C Satellite Accounting Ops Staff in front of the County Administration South Building, 2022

AUDITOR- CONTROLLER



OC A-C Headquarters Staff, 2022



County Auditor Staff circa 1966

The mission of the OC A-C's Office is to promote public oversight, provide accountability, and support financial decision-making for the County. The vision of the Office is to be the County's trusted source of financial information, to account for the past, direct the present, and shape the future. As the OC A-C's Office carries out its mission and vision, it will conduct business with the highest ethical and due diligence standards and demonstrate commitment to the residents of the County, other County departments, special districts, and its own employees.

The OC A-C's Office is responsible for providing a wide range of accounting, auditing and property tax services on behalf of the County of Orange. Our customers include the public, County departments/agencies and employees, bondholders, vendors, schools, special districts, and other governmental agencies. The goals of the OC A-C's Office are:

12,009
GENERAL LEDGER
ENTRIES TOTALING
\$51.6 BILLION

- To assist the County in controlling financial risk
- To promote accountability by developing and enforcing systems of accounting controls
- To anticipate and meet the County's needs for financial services and reliable information
- To increase countywide organizational effectiveness by making appropriate investments in our staff and technology

The following is an organizational description of the OC A-C's Office.

Central Accounting Operations Division - provides core services that are traditionally associated with the OC A-C's Office such as accounts payable services, financial reporting, and maintenance of the property tax rolls.

The following are the units within the division:

4,268
BUDGET ENTRIES
TOTALING
\$7.8 BILLION

- **Central Payroll & Employee Benefits Accounting:** ensures that payroll and benefits are processed for over 18,000 County and special district employees
- **Central Claims and Compliance:** issues payments that are statutorily required or which are provided for in contracts approved by the Board or by the County's Purchasing Agent

- **Financial Reporting & Mandated Costs:** prepares the County’s ACFR used by the public, bond-rating agencies, government, and internally to examine the financial condition of the County, and prepares the Single Audit Report, a federal requirement for governments that receive federal financial assistance and is required to continue receiving such assistance
- **General Accounting:** provides vital checks and quality controls for the County’s financial records and performs daily monitoring and reconciliation of the County’s accounts
- **Cost, Revenue and Budget:** prepares the countywide cost allocation plan to help departments maximize revenues from federal and state funding sources for the recovery of County indirect costs, and prepares the adopted line-item County budget
- **Property Tax:** performs the OC A-C’s statutorily mandated functions related to property tax; this includes the calculation of tax rates and apportionment of property tax collections, and the establishment and maintenance of the property tax rolls
- **Countywide Oversight Board:** provides statutorily required staff support for the county-wide oversight board which is tasked with dissolution of the County’s former redevelopment agencies

Satellite Accounting Operations Division – provides specialized accounting services and support to County departments using OC A-C staff co-located with host department staff. These departments are:

- Health Care Agency
- OC Community Resources
- OC Waste & Recycling
- John Wayne Airport
- OC Public Works
- Social Services Agency
- County Executive Office/Finance Section

Of the OC A-C’s approximately 400 employees, 68% are assigned to Satellite Accounting Operations. The accounting services provided mirror that of Central Operations but also specific needs of the supported department including claiming for reimbursement of costs from various federal and state funding sources, financial reporting, accounts receivable and billings, payroll, collections, grant accounting, and consultation on special projects.

Information Technology Division – provides support to the information systems sponsored by the OC A-C’s Office. The following are the units within the division:

- **Project Management:** supports a variety of Information Technology (IT) projects and takes the lead in certain system upgrades and development efforts to increase County efficiency



Ernie Wooster,
Deputy Orange County Auditor and staff 1948



29,009

**CAPITAL ASSETS
WITH HISTORIC
VALUE OF**

\$7.7 BILLION

\$ 100.1 MILLION

**AMERICAN RESCUE
PLAN ACT (ARPA)
FUNDING CLAIMS
PROCESSED**

186,411

**ACCOUNTS PAYABLE &
TRUST DISBURSEMENTS
TOTALING**

\$7.3 BILLION



OC A-C Office circa 1980



OC A-C Satellite Accounting Ops Staff 2022

- **Security Services:** oversees the issuance and safeguarding of the controlled assets for the OC A-C's Office, the enforcement of IT policies and procedures, and the development of security standards
- **Functional and Technical Support:** keeps the OC A-C and Countywide financial and property tax systems running accurately and timely. These systems are vital components of the County's infrastructure and are required for County operations, such as financial planning, developing the budget, maintaining financial records, generating financial statements and reports, collecting costs for federal and state program claims, procuring goods and services, making vendor and trust disbursements, processing the County's payroll, and administering personnel records
- **Network and Desktop Support:** provides operational and desktop support to systems' servers and OC A-C staff

Internal Audit - performs reviews, audits and other work as mandated by the Government Code and the Welfare Institutions Code to be performed by the OC A-C. These include:

- Performing quarterly reviews and annual audit of the Treasurer's Schedule of Assets
- Performing the biennial audit of Probation's juvenile books and accounts
- Monthly monitoring of the Treasurer's investment portfolio for compliance with the Investment Policy Statement as requested by the Treasury Oversight Committee
- Investigating financial fraud allegations referred to the OC A-C from the County's Fraud Hotline
- Reviewing cash shortages reported by County management
- Collecting the audited financial statements of all Special Districts and Joint Powers Authorities within the County

Administration Division - provides central administrative support to the entire OC A-C's Office. The following are units within the division:

- **Administrative Services:** processes incoming and outgoing mail, maintains warehoused files and records, provides purchasing and contract support, and provides building management and security support
- **Financial Services:** provides oversight of the accounting, budget, and financial functions
- **Public Information Officer:** handles all public and media inquiries, and internal and external communications
- **Custodian of Records:** manages and provides oversight over the physical and digital records of the OC A-C's Office

OVER
\$1.7 BILLION
CLAIMED BY OC A-C
ON BEHALF OF COUNTY
DEPARTMENT PROGRAMS

88,355
PAYROLL
TRANSACTIONS IN
CALENDAR YEAR 2021



EMPLOYEE PAY &
REIMBURSEMENTS

\$1.7 BILLION

FRINGE BENEFITS

\$0.9 BILLION

TOTALING

\$2.6 BILLION



OC A-C Office 2022



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

County of Orange California

For its Annual Financial Report For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill
Executive Director/CEO

al Year	2018-19	2017-18	2016-17
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112,743	1,125,902	1,127,725
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943,771	937,630
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117,128	121,665
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7,868	
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25,000	
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The GFOA of the United States and Canada has given an Award of Outstanding Achievement in Popular Annual Reporting to Orange County, California for its Popular Annual Financial Report (Citizens' Report) for the fiscal year ended June 30, 2021. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. The award for Outstanding Achievement in Popular Annual Financial Reporting is good for one year. The published report must reflect the program standards of creativity, presentation, understandability and reader appeal.



Orange County Auditor-Controller
1770 N. Broadway, Santa Ana, California 92706

OC Auditor-Controller: www.ocauditor.com • County of Orange: www.ocgov.com

Sources used in compilation of this report: the County of Orange FY 2021-22 ACFR, the County of Orange website, and the Orange County Employees Retirement System (OCERS) website.