

FOCUS ON **Our Accounting Division: Balancing Income and Expenses**

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Providing world-class services and facilities for residents takes dedication, forward-thinking leadership, and excellent staff. It also requires keeping a close eye on expenditures and exercising careful internal controls when it comes to money. Gwinnett County's dedicated, award-winning Accounting Division is responsible for numerous critical tasks including reconciling 38 bank accounts, providing financial information to County decision makers, and producing a comprehensive budget document each year.

Accounting Division Director **Laurie Puckett** leads the 12-person Accounting staff in Financial Services that monitors the County's finances. Two sections within the division deal with a steady stream of numbers as they track of all the expenditures authorized in the annual budget and report both actual and budgeted amounts every month. The County Administrator and Board of Commissioners use the monthly reports to monitor spending. The reports are usually about 60 pages long and the County posts them online for the public to view at www.gwinnettcounty.com.



The Accounting Division has won numerous national awards for excellence in reporting and budget preparation.

Accounting Manager **Natalie Williams** directs a staff of five financial analysts on the Accounting team. This group is primarily responsible for daily accounting operations and maintaining the integrity of the County's general ledger. With various departments entering data into the financial system and collecting money for services, the Accounting team serves a vital role in supporting these departments. Team members assist with accounting entries, implementing new processes, problem solving, and internal control.

Penny Purchell heads up the Financial Reporting team. As the name suggests, this group compiles and reports the County's financial data, maintains the general ledger data, analyzes balances, and performs payroll analysis. Among the reports the team prepares are the monthly financial status report, the comprehensive annual financial report, and the annual budget document.

Both of these teams work together to prepare for and manage the annual external audit, which is the division's biggest responsibility. The audit begins in February and usually lasts into early May each year. The County's financial data and accounting assumptions undergo rigorous testing by up to six onsite auditors. Once the auditors complete the testing and issue their opinions, the information is published in the Comprehensive Annual Financial Report. Last year, the state auditor accepted this report with zero findings or comments. This is a rare feat for any municipality and was celebrated both by Commission

Chairman **Charlotte Nash** as well as Department Director **Maria Woods**. “Everything we do in Accounting is aimed at making sure transactions are properly recorded,” said Woods. “This provides for a clean audit and produces fair, accurate financial statements for the County.”

In addition to receiving recognition for superior work, the division consistently wins national awards and garners certifications from professional organizations. For example, the Government Financial Officers Association of the United States and Canada bestowed the Distinguished Budget Award and the Certificate of Achievement in Financial Reporting to the Accounting Division in late 2015.