

FY 2027 Department Funding Request for a Position Add/Delete

Department/Program #	Department Name / Program	Priority #	Department Improvement Title
30001-0001	30001 - COUNTY AUDITOR/0001 - ADMIN	1	Accountant/Auditor

Budget Category, FINAL Recommendation and Comments

FINAL Budget Department Category	FINAL RECOMMENDATION for Funding	Comments (if any)
D-No Budget Impact	Recommended - No Budget Impact	Approved by Auditor Board on 7/8/2026.

WHY is this position Add/Delete request needed?

The Financial Accounting and Reporting Division performs the County Auditor's most statutorily critical functions under Texas Local Government Code, including maintaining the county's accounting system, producing the auditor's monthly financial reports to Commissioners Court, preparing the annual financial report of county transactions, and supporting the annual independent audit. This division also prepares the County's Annual Comprehensive Financial Report (ACFR), which must comply with GAAP and GASB standards and is relied upon by auditors, bond rating agencies, grantors, and the public. This is also the division responsible for reporting County Investments and Capital Assets. Despite these responsibilities, the division currently has the fewest staff of any major operational division in the Auditor's Office, creating capacity constraints for monthly reporting, year-end close, financial statement preparation, GASB implementation, and audit support.

As the County continues to grow in population, budget size, grants, and capital projects, the complexity and volume of financial reporting requirements have increased significantly. The division must produce timely and accurate financial data for statutory reporting, the independent audit, debt disclosure, grant compliance, and ACFR preparation. Without adequate staffing, the risk increases for delayed reporting, audit findings, reduced internal financial oversight, and strain on existing staff responsible for mission-critical financial reporting functions required by law.

HOW will this position Add/Delete benefit your office and/or the County?

Adding an additional Financial Accounting and Reporting Accountant will strengthen the County's ability to maintain timely, accurate, and compliant financial reporting. The position will support preparation of the County's ACFR, monthly financial reports to Commissioners Court, year-end closing activities, audit schedules, and GASB-compliant financial statements. This additional capacity will improve internal financial oversight, ensure statutory reporting requirements are consistently met, and reduce the risk of audit findings or reporting delays that could negatively impact the County's financial transparency and operations.

Reliable financial reporting is also essential to maintaining the County's strong credit profile and public trust. Bond rating agencies, auditors, and grantors rely heavily on the County's audited financial statements and ACFR when evaluating financial health, internal controls, and fiscal management. By strengthening the division responsible for these core reporting functions, the County protects its ability to maintain high bond ratings, access capital markets at favorable interest rates, and demonstrate responsible stewardship of taxpayer funds.

Will this position be relocated to another department? Y/N ?
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If yes, which department? (Department Name)	Budget
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Is there statutory authority for this request?	Texas Local Government Code § 84.021
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Job Duties of New Position (to be ADDED)

ACCOUNTANT / AUDITOR: Maintains and reports financial information. Monitors and balances funds, budgets and accounts. Performs accounting and audit procedures. Communicates internal controls and resolves accounting problems.

Maintains and prepares timely and accurate financial reports. Monitors and balances funds, budgets, and accounts. Analyzes financial data and resolves potential discrepancies. Assists department with accounting procedures and compliance issues.

Reviews contracts for compliance. Approves check requests and requisitions. Accumulates requested documents and information for outside auditors. Performs all other related duties involved in the operation of the department as assigned or required.

Job Duties of Current Position (to be DELETED)

GRANT RESOURCE ADMINISTRATOR: Research and write grant applications, including coordinating documentation required by the grantee department; work with grantee departments to plan, organize and implement various grant programs for county programs or departments; work with the grant accountants and grantee department to coordinate reporting processes, related purchases, and fiscal compliance with various granting agencies;

and perform related duties as required. Develops an internal calendar of funding deadlines and provides regularly undated schedules of what needs to be completed by what date, Performs all duties and maintains all standards in accordance with county policies, procedures and Core Values.

CURRENT POSITION(S) TO BE DELETED

Current Employee Name	Current Employee Position Number	Current Grade	Part-Time (20 hrs.) Full-Time (40 hrs.)	Current Salary	Estimated Amount with Current Benefits	Current Employee Title	Recommendation	FY 2027 Recommended Amount (with next year benefits)
Vacant	200014	539	Full-Time	\$77,696.00	-\$114,756.00	Grant Resource Administrator	Recommended	-\$114,756.00
Requested DELETED Position(s) Subtotal:								-\$114,756.00
						RECOMMENDED Delete Position(s) Subtotal:		

REQUESTED POSITION(S) TO BE ADDED

Current Employee Name	Current Employee Position Number	Requested Grade	Part-Time (20 hrs.) Full-Time (40 hrs.)	Requested Salary	Estimated Amount with Current Benefits	Requested Employee Title
Vacant	200014	539	Full-Time	\$77,696.00	\$114,756.00	Accountant/Auditor
Requested ADD Position(s) Subtotal:						\$114,756.00

CORRECTED POSITION(S) TO BE ADDED (match job duties above to compensation plan)

Current Employee Name	Current Employee Position Number	CORRECTED Grade by HR	Part-Time (20 hrs.) Full-Time (40 hrs.)	CORRECTED Salary	Estimated Amount with Benefits	CORRECTED Position Title by HR (match compensation plan)	Recommendation	FY 2027 Recommended Amount (with next year benefits)
Vacant	200014	539	Full-Time	\$77,696.00	\$114,756.00	Accountant/Auditor	Recommended	\$114,756.00
						Requested ADD Position(s) Subtotal:		

Total Estimated Department Request: \$0.00

Updated Total Department Request: \$0.00

RECOMMENDED Total Department Request Utilizing FY 2027 Funds: \$0.00

RECOMMENDED Total Department Request Utilizing FY 2026 Funds: \$0.00

FY 2027 Department Funding Request for a Position Add/Delete

Department/Program #	Department Name / Program	Priority #	Department Improvement Title
30001-0001	30001 - COUNTY AUDITOR/0001 - ADMIN	1	Accountant/Auditor

ANALYSIS					
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Q & A Discussions with Department					
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Sent To:	Date Sent	Comment	Date Received	Responder's Name	Comment
R. Cone	3/11/2026		3/12/2026	R. Cone	

Questions TO Department	Response From Department																
• Priority Levels: Please assign a unique priority to each request (duplicate "Priority 1s" cannot be processed). • Improvement Titles: Please provide a "Department Improvement Title" for both requests. Please see my comments down below in blue. Department Improvement Title would specify what you are requesting: ex A B C D E F G H I FY 2027 Department Funding Request for a Position Add/Delete <table border="1" style="width: 100%; border-collapse: collapse; font-size: 0.8em;"> <tr> <th style="width: 10%;">Item #</th><th style="width: 40%;">Department Name / Program</th><th style="width: 10%;">Priority #</th><th style="width: 40%;">Department Improvement Title</th></tr> <tr> <td></td><td>30001 - COUNTY AUDITOR/0001 - ADMIN</td><td></td><td>Accountant/Auditor</td></tr> </table> Is Add/Delete request needed? Writing and Reporting Division performs the County Auditor's most statutorily critical functions under Texas Local Government Code, including maintaining the county's accounting system, producing Commissioners Court, preparing the annual financial report of county transactions, and supporting the annual independent audit. This division also prepares the County's Annual Comprehensive Financial Report (ACFR) and GASB standards and is relied upon by auditors, bond rating agencies, grantors, and the public. This is also the division responsible for reporting County Investments and Capital Assets. It has the fewest staff of any major operational division in the Auditor's Office, creating capacity constraints for monthly reporting, year-end close, financial statement preparation, GASB implementation, and more. As the county grows in population, budget size, grants, and capital projects, the complexity and volume of financial reporting requirements have increased significantly. The division must produce timely, accurate financial statements, audit disclosures, grant compliance, and ACFR preparation. Without adequate staffing, the risk increases for delayed reporting, audit findings, reduced internal financial control, and potential non-compliance with state and federal regulations. A B C D E F G H I J FY 2027 Department Funding Request for a Position Add/Delete <table border="1" style="width: 100%; border-collapse: collapse; font-size: 0.8em;"> <tr> <th style="width: 10%;">Item #</th><th style="width: 40%;">Department Name / Program</th><th style="width: 10%;">Priority #</th><th style="width: 40%;">Department Improvement Title</th></tr> <tr> <td></td><td>30001 - COUNTY AUDITOR/0001 - ADMIN</td><td></td><td>Section Leader/Compliance Audit</td></tr> </table> Is Add/Delete request needed? Section Audit is a critical supervisory role within the Internal Audit Division, responsible for leading complex audit engagements, supervising multiple professional auditors, reviewing workpapers for quality, and ensuring that audits of county departments and programs are conducted efficiently and accurately. As reflected in the Auditor's Office organizational structure, the Section Leader oversees all staff and serves as the operational bridge between staff auditors and the Internal Audit Manager. Because this position directly impacts the quality, timeliness, and reliability of audit work performance, its job description, classification, and compensation are aligned with the level of technical expertise, supervisory responsibility, and professional judgment required. Review to review this position is being made to ensure the County can recruit and retain highly qualified government auditors with the experience necessary to perform and lead complex compliance audits. Compensation structure may not accurately reflect the level of responsibility associated with leading multiple auditors, managing audit engagements, and ensuring adherence to professional standards. Conducting a formal review will help determine whether the job description, grade, and compensation are competitive with comparable positions in other governmental audit organizations, which is more experienced candidate to meet the operational demands of the role.	Item #	Department Name / Program	Priority #	Department Improvement Title		30001 - COUNTY AUDITOR/0001 - ADMIN		Accountant/Auditor	Item #	Department Name / Program	Priority #	Department Improvement Title		30001 - COUNTY AUDITOR/0001 - ADMIN		Section Leader/Compliance Audit	Not a problem, will resubmit with updated priorities. Please define "Department Improvement title", the presentation leaves that cell blank:
Item #	Department Name / Program	Priority #	Department Improvement Title														
	30001 - COUNTY AUDITOR/0001 - ADMIN		Accountant/Auditor														
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	30001 - COUNTY AUDITOR/0001 - ADMIN		Section Leader/Compliance Audit														

Sent To:	Date Sent	Comment	Date Received	Responder's Name	Comment
R. Cone	3/13/2026		3/17/2026	R. Cone	

Questions TO Department	Response From Department
• Please provide two versions: your current chart and a proposed version reflecting all requested changes (new positions or add-deletes).	Current and Proposed org charts are attached.

FY 2027 Department Funding Request for a Position Add/Delete

Department/Program #	Department Name / Program	Priority #	Department Improvement Title
30001-0001	30001 - COUNTY AUDITOR/0001 - ADMIN	2	Section Leader/Compliance Audit

Budget Category, FINAL Recommendation and Comments

FINAL Budget Department Category	FINAL RECOMMENDATION for Funding	Comments (if any)
D-No Budget Impact	Recommended - No Budget Impact	Approved by Auditor Board on 7/8/2026.

WHY is this position Add/Delete request needed?

The Section Leader for Compliance Audit is a critical supervisory role within the Internal Audit Division, responsible for leading complex audit engagements, supervising multiple professional auditors, reviewing workpapers for compliance with Government Auditing Standards (GAGAS), and ensuring that audits of county departments and programs are conducted efficiently and accurately. As reflected in the Auditor's Office organizational structure, the Section Leader oversees a significant portion of the audit staff and serves as the operational bridge between staff auditors and the Internal Audit Manager. Because this position directly impacts the quality, timeliness, and reliability of audit work performed for the County, it is essential that the position's job description, classification, and compensation are aligned with the level of technical expertise, supervisory responsibility, and professional judgment required.

The request for Human Resources to review this position is being made to ensure the County can recruit and retain highly qualified government auditors with the experience necessary to perform and lead complex compliance and operational audits. The current classification and compensation structure may not accurately reflect the level of responsibility associated with leading multiple auditors, managing audit engagements, and ensuring adherence to professional auditing standards and regulatory requirements. Conducting a formal review will help determine whether the job description, grade, and compensation are competitive with comparable positions in other governmental audit organizations, which is essential should the County need to recruit a more experienced candidate to meet the operational demands of the role.

HOW will this position Add/Delete benefit your office and/or the County?

A formal review of the Section Leader position will help ensure the role is appropriately defined, classified, and compensated relative to the responsibilities required to lead high-quality internal audits within a large and complex county government. Aligning the position with appropriate professional expectations will strengthen the Internal Audit Division's ability to supervise audit staff effectively, maintain rigorous quality control over audit work, and ensure that audit engagements are conducted in accordance with professional standards. This will support the Auditor's Office in maintaining strong internal controls, identifying operational risks, and providing reliable recommendations to improve county operations.

Ensuring the position is properly classified and competitively compensated will also improve the County's ability to attract and retain experienced government auditors with the expertise necessary to oversee complex compliance and operational reviews. A stronger leadership structure within the Internal Audit Division enhances the County's oversight of financial controls, regulatory compliance, and operational efficiency across departments. Ultimately, this review will help safeguard public resources, strengthen accountability and transparency in county government, and support the Auditor's Office in fulfilling its responsibility to protect the County's financial integrity and public trust.

Will this position be relocated to another department? Y/N **N**

If yes, which department? (Department Name)

Is there statutory authority for this request? **Texas Local Government Code § 84.021**

Job Duties of New Position (to be ADDED)

Job Duties of Current Position (to be DELETED)

CURRENT POSITION(S) TO BE DELETED

Current Employee Name	Current Employee Position Number	Current Grade	Part-Time (20 hrs.) Full-Time (40 hrs.)	Current Salary	Estimated Amount with Current Benefits	Current Employee Title	Recommendation	FY 2027 Recommended Amount (with next year benefits)
Garcia,Rosio Rodriguez	200967	540	Full-Time	\$116,342.99	-\$160,445.00	Section Leader/Compliance Audit	Recommended	-\$160,445.00
Requested DELETED Position(s) Subtotal:					-\$160,445.00	RECOMMENDED Delete Position(s) Subtotal:		-\$160,445.00

REQUESTED POSITION(S) TO BE ADDED

Current Employee Name	Current Employee Position Number	Requested Grade	Part-Time (20 hrs.) Full-Time (40 hrs.)	Requested Salary	Estimated Amount with Current Benefits	Requested Employee Title
Garcia,Rosio Rodriguez	200967	540	Full-Time	\$116,342.99	\$160,445.00	Section Leader/Compliance Audit
Requested ADD Position(s) Subtotal:					\$160,445.00	

CORRECTED POSITION(S) TO BE ADDED (match job duties above to compensation plan)

Current Employee Name	Current Employee Position Number	CORRECTED Grade by HR	Part-Time (20 hrs.) Full-Time (40 hrs.)	CORRECTED Salary	Estimated Amount with Benefits	CORRECTED Position Title by HR (match compensation plan)	Recommendation	FY 2027 Recommended Amount (with next year benefits)
Garcia,Rosio Rodriguez	200967	540	Full-Time	\$116,342.99	\$160,445.00	Section/Leader/Compliance Audit	Recommended	\$160,445.00
Requested ADD Position(s) Subtotal:					\$160,445.00			

Total Estimated Department Request: \$0.00

Requested ADD Position(s) Subtotal: \$160,445.00

Updated Total Department Request: \$0.00

RECOMMENDED Total Department Request Utilizing FY 2027 Funds: \$0.00

RECOMMENDED Total Department Request Utilizing FY 2026 Funds: \$0.00

FY 2027 Department Funding Request for a Position Add/Delete

Department/Program #	Department Name / Program	Priority #	Department Improvement Title
30001-0001	30001 - COUNTY AUDITOR/0001 - ADMIN	2	Section Leader/Compliance Audit

ANALYSIS					
Q & A Discussions with Department					
Sent To:	Date Sent	Comment	Date Received	Responder's Name	Comment
	3/10/2026		3/10/2026	R. Cone	Budget Resubmission

Questions TO Department	Response From Department
Questions TO Department I'm not sure if you were aware we were directed to submit an updated budget request, but here it is. For your records, the only change is an additional position add/delete. None of our budgetary numbers have changed.	Response From Department

Sent To:	Date Sent	Comment	Date Received	Responder's Name	Comment
R. Cone	3/11/2026		3/12/2026	R. Cone	

Questions TO Department	Response From Department																																																																																											
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• Job Duties: For Request (2), please include the duties for both the current and new positions. Please see my comments down below in blue. Understood and noted. A request for a New or Add/Delete requires a description of the current duties alongside the new or updated duties the department is seeking HR to evaluate. HR will review your request and reach out to you directly for verification/clarification on those job duties. Also, I have corrected the position number for Rosio (200967) to ensure it reflects the accurate records. We will proceed with submitting your request to HR as presented for recommendation. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Current Employee Name</th><th>Current Employee Position Number</th><th>Current Grade</th><th>Part Time (20 hrs.) Full Time (40 hrs.)</th><th>Current Salary</th><th>Estimated Amount with Current Benefits</th><th>Current Employee Title</th><th>Preliminary Recommendation</th></tr> </thead> <tbody> <tr> <td>Garita Rosio Rodriguez</td><td>200967</td><td>S39</td><td>Full Time</td><td>\$130,842.00</td><td>\$169,449.00</td><td>Section Leader/Compliance Audit</td><td></td></tr> <tr> <td></td><td></td><td></td><td></td><td></td><td>\$0.00</td><td></td><td></td></tr> <tr> <td></td><td></td><td></td><td></td><td></td><td>\$0.00</td><td></td><td></td></tr> <tr> <td></td><td></td><td></td><td></td><td></td><td>\$0.00</td><td></td><td></td></tr> <tr> <td colspan="6" style="text-align: center;">Requested DELETED Position(s) Subtotal:</td><td colspan="2" style="text-align: center;">Preliminary Deletion Position(s) Subtotal:</td></tr> <tr> <td colspan="6" style="text-align: center;">\$169,449.00</td><td colspan="2" style="text-align: center;">\$0.00</td></tr> </tbody> </table> REQUESTED POSITION(S) TO BE ADDED <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Current Employee Name</th><th>Current Employee Position Number</th><th>Requested Grade</th><th>Part Time (20 hrs.) Full Time (40 hrs.)</th><th>Requested Salary</th><th>Estimated Amount with Current Benefits</th><th>Requested Employee Title</th></tr> </thead> <tbody> <tr> <td>Garita Rosio Rodriguez</td><td>540</td><td></td><td>Full Time</td><td>\$130,842.00</td><td>\$169,449.00</td><td>Section Leader/Compliance Audit</td></tr> <tr> <td></td><td></td><td></td><td></td><td></td><td>\$0.00</td><td></td></tr> <tr> <td></td><td></td><td></td><td></td><td></td><td>\$0.00</td><td></td></tr> <tr> <td></td><td></td><td></td><td></td><td></td><td>\$0.00</td><td></td></tr> </tbody> </table>	Current Employee Name	Current Employee Position Number	Current Grade	Part Time (20 hrs.) Full Time (40 hrs.)	Current Salary	Estimated Amount with Current Benefits	Current Employee Title	Preliminary Recommendation	Garita Rosio Rodriguez	200967	S39	Full Time	\$130,842.00	\$169,449.00	Section Leader/Compliance Audit							\$0.00								\$0.00								\$0.00			Requested DELETED Position(s) Subtotal:						Preliminary Deletion Position(s) Subtotal:		\$169,449.00						\$0.00		Current Employee Name	Current Employee Position Number	Requested Grade	Part Time (20 hrs.) Full Time (40 hrs.)	Requested Salary	Estimated Amount with Current Benefits	Requested Employee Title	Garita Rosio Rodriguez	540		Full Time	\$130,842.00	\$169,449.00	Section Leader/Compliance Audit						\$0.00							\$0.00							\$0.00		I am unable to complete this request. I do not have a current job description for the position that would indicate the job duties. The request is the result of direction from HR that will review the position within the next 90 days, capture the current job duties and create a new job description as well as record the job duties I expect the position to be responsible for and will then determine if this is an Add/Delete or if the request needs to be moved to the Reclass process post-budget.
Current Employee Name	Current Employee Position Number	Current Grade	Part Time (20 hrs.) Full Time (40 hrs.)	Current Salary	Estimated Amount with Current Benefits	Current Employee Title	Preliminary Recommendation																																																																																					
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Sent To:	Date Sent	Comment	Date Received	Responder's Name	Comment
R. Cone	3/13/2026		3/17/2026	R. Cone	Budget Resubmission

Questions TO Department	Response From Department
• Please provide two versions: your current chart and a proposed version reflecting all requested changes (new positions or add-deletes).	Current and Proposed org charts are attached.

Q & A Discussions with Human Resources					
Sent To:	Date Sent	Comment	Date Received	Responder's Name	Comment
HR	3/12/2026				

Questions to Human Resources	Response From Human Resources
Department unable to provide current/new job duties. Please see notes from department. Confirmation needed on whether this a position change or reclass.	