

Cochise County Finance Department

FY 2025/2026

Budget



Finance Department

- **Supports:**
 - Board of Supervisors
 - County Administration
 - County departments
 - Public

- **Services:**
 - maintain timely, accurate, comprehensive financial transaction records
 - establish and maintain adequate system of internal controls to protect County assets
 - provide timely, comprehensive, well-designed annual and interim financial reports
 - process invoices for payment
 - process Bi-weekly payroll
 - prepare federal and state financial reports
 - purchase goods and services per State statutes and County procurement policy
 - coordinate the annual audit of the County's financial statements
 - provide the County departments with financial and policy information support
 - assist other County departments with financial analysis
 - promote financial accuracy, accountability and compliance with applicable policies, procedures, laws, and regulations

Divisions within Finance:

- **General Accounting**
 - Revenue
 - Expense
 - Capital Assets
 - Financial system management/user access requests
- **Accounts Payable**
- **Payroll**
- **Grants Administration**
- **Procurement**
 - Includes Property Management

Staff (16 total – 13 Finance, 3 Procurement):

- Finance Director • Deputy Director
- **General Accounting**
 - o Accounting Manager o Accountant III
 - o Accountant II (Revenue) o Accountant II (General/Capital Assets)
- **Accounts Payable**
 - o Accounting Technician o Accounting Technician
- **Payroll**
 - o Accountant I o Accountant I
- **Grants Administration**
 - o Grants Administrator o Grants Analyst
 - o Grants Analyst
- **Procurement**
 - o Contracts Administrator o Buyer o Property Manager

- o Grants Administrator
- o Accounting Manager
- o Governmental Financial, Accounting, Auditing and Financial Reporting “Blue Book” annual subscription

- **421.000 – Professional Services**
 - o Financial Consultant fee - \$29,600
 - **GASB implementation**
 - **ACFR guidance and adjusting entry analysis and recommendations**
 - o MGT Consultants fee - \$27,070
 - **Annual Cost Allocation analysis and report**

- **421.300 – Accounting and Auditing**
 - o AZ Auditor General annual audit
 - **Annual Comprehensive Financial Report**
 - **Annual Expenditure Limit Report**
 - **Landfill Assurance**

- **428.000 – Operating Leases & Rentals**
 - o Gravity – ACFR, AELR, GASB 87 and GASB 96 module software

- **428.000 – Operating Leases & Rentals**
 - o Bonfire – Procurement contracts/purchasing software - \$22,000

FY26 Funding requests:

- **Certified CPA ACFR, AELR, Landfill Assurance report preparation/Financial Consultant**
 - o Total Cost - Approximately \$80,000
- **Save on valuable staff time and resources**
 - o focus the new ERP software implementation to ensure this major County investment is implemented correctly
 - o in FY26, there are 50 confirmed ERP implementation sessions (some all day / weeklong) scheduled with the majority scheduled during the months of December – March 2026 (historically the busiest months of the audit for working on ACFR and adjusting entries report changes).
- **Review of audit reconciliations and prepare ACFR, AELR and Landfill assurance report and submit to auditors with ample time for them to complete the audit and meet the March 31st deadline.**
- **Financial consulting services**
 - o Finance staff complex issues/questions, guidance and best practice recommendations
- **Gravity (Year 4) Software renewal**
 - o ACFR, AELR, GASB 87 and GASB 96 module software
 - Required for historical data access