CPS HR CONSULTING

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Report

Humboldt County Auditor-Controller Office:
Management and Operations Study

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Your Path to Performance

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Executive Summary

During a 12-week period from March through May of 2018, CPS HR examined the workload and operations of the Auditor-Controller's Office under contract with Humboldt County. This review was developed through a series of data gathering efforts including:

- In-office interviews
- Review of daily tasks through shadowing
- Examination of county documents regarding position descriptions, organizational charts, budget requests, and other county materials detailing the Auditor-Controller Office
- Analysis of a workflow perceptions survey
- Analysis of a time study conducted by CPS HR
- Data gathered from a comparative study of other California counties' Auditor-Controller Offices

CPS HR found the Auditor-Controller's Office is providing fundamentally good service but is also facing a series of issues, including significant inefficiencies in work progress[1]. The staff is willing, able, and have adequate business practices in place. However, an undercurrent of turnover[2], lack of training, and technology challenges diminish productivity, and fuels turnover. Current leadership is respected by staff and is inhibited by lack of experience. One way this exhibits itself is in a diminished ability to work cooperatively with other departments to find and eliminate the root cause of problems, and to simplify work requirements. It shares in a county-wide problem of not being able to fully access management reports from the OneSolution system, to support needed oversight and decision-making. Leadership also has a limited professional background in government accounting, which leads to difficulty in appropriately guiding staff and prioritizing work in a manner necessary to fully meet expected professional standards.

CPS HR has made the following findings relative to the Auditor-Controller's Office:

- It must provide focused leadership to develop, revise, and update procedures and forms to guide county financial operations in all of its divisions. It is not fulfilling its required role of providing leadership, general supervision, and review of the internal controls, accounting forms, and methods used by all Departments and Special Districts for keeping their financial accounts;

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[1] This is further explained in the report section entitled, "Existence of Inefficient or Wasted Time in the Office" on pages 19 and 20.

[2] In comments to this report the Auditor Controller executive leader says there is **not** high turnover in the office, and observed turnover is the result of recent promotions and retirements. CPS disagrees and supports that with data collected in this analysis. Our results show that AC Office employees with three years or more tenure constitute just 31% of its total workforce, while that same long-tenured group made up 58% of the other county offices surveyed. Since any promotion or retirement would normally be filled within six months, the observed lack of tenure can only be attributed to high turnover over a prolonged period of time.

- It is inhibited by a need for improvements and upgrades to office technology and software; there is a need to better prioritize the work of the office so that it can better meet state mandates and county needs, even without additional staffing;

- The current workforce is overburdened, although this may be caused primarily by turnover and a failure to appropriately prioritize work efforts. This could also be a principal cause of employees feeling stressed in their work. Regardless, some interim staff augmentation is likely necessary to stabilize operations and meet all program requirements.

- There is a need for continuing staff training, both for leadership and front-line workers, including both technical and operational practices.

Action to address these issues will improve the functionality of the Humboldt County Auditor-Controller's Office along with employee morale and job skills.

The Humboldt County Auditor-Controller's Office is meeting its mandates at a basic level of service, including processing of accounts payable, payroll, and supporting local property tax operations. However, it has had a lack of focus on periodic, non-routine operational practices that are also important to its overall success, such as a schedule of routine reconciliation between the General Ledger with the Treasurer's Accounts. Over this past year the office has also been unable to provide records in a timely manner for the Annual Audit.

There was little evidence that the Office is meeting is legal responsibility to "Prescribe, exercise general supervision, and review the internal controls, accounting forms, and methods used by all Departments and Special Districts within the County for keeping their financial accounts."

Office leadership has continued to affirm an un-met responsibility to conduct program audits within County Departments. The Board of Supervisors has the authority to request program audits pursuant to Government Code 26883. The Board of Supervisors has not requested this area to be addressed, as the external auditor provides an audit function. As such, this interest represents a mis-allocation of leadership focus. (Pages 27-28)

At the same time, several areas of importance to County Operations are being missed. Specifically, it creates no reports of required error or rework in its primary work processes (payroll and account payable) and therefore cannot evaluate the overall efficiency and effectiveness of these processes. And although interviews with staff indicated that a great deal of time is spent with County Departments in the resolution of General Ledger issues, there is no training or cooperative effort to improve this situation. There is no evidence of formal cooperative effort with any County Department to improve work flows. Because there is no focused management time spent on identifying the gaps in its methods, procedures, and forms there is no recognized need for time to be allocated to the resolution of these issues. (Page 28)

One report recommendation, therefore, is for the office to **review and update the forms and procedures used by all county departments, and should provide instructional training materials that can simplify and improve work systems and workflow.** In this way the work

processes will be improved, and staff time will be saved in correcting and reworking transactions.

 The Office has argued that it has insufficient staff; that insufficiency is more the result of high turnover than from a lack of allocated positions. An employee survey conducted as a part of this review found that staff strongly agree with the statement that "work expectations are reasonable", even though the employees report a need to work some extra hours, to keep up. They reported they are "over busy and stressed" just over 40% of the time, which was the highest among the County groups surveyed (see page 25).

Office employees are keeping up with routine operational work and did not have an observed backlog of work at the time of this review.

The office staff assessment of the quality of their professional work varied from very high (4.3 out of 5) in the payroll area, to very low (2.0 out of 5) in the accounts payable service area. The overall quality of the Office was generally described as adequate but not great (see page 20).

Office turnover is very high, and 53% of its employees reported that they had been in their jobs less than 18 months, compared to a county-wide average of 20% in that same status. Likewise, 38% of the Auditor-Controller staff reported they had been in their job for less than 6 months at the time of the survey, compared to a county-wide average of just 9%. While further analysis of this finding was not possible through analysis of payroll records, we have concluded that this office is experiencing high turnover of staff in comparison to the rest of the county (see pages 19-20).

Employee survey results confirm that work processes are not as efficient and effective as they should be. Auditor-Controller office employees estimated 24% of all time is non-value-added time, and while that was less that reported by other county employees surveyed, it still supports the possibility of significant improvement.

The turnover and reported low morale are believed to be related, and also related to an observed failure of leaders to appropriately prioritize work, and to effectively allocate resources that are available. Even though there has been continuing attention at the executive level to replace departing staff quickly, the consistent observed turnover in the positions of this office has continued to frustrate attempts to get work in balance.

Given this situation, it may be necessary to temporarily increase staffing during an interim period, while work is being brought into balance, perhaps on a limited term basis. So for example, since only 2.5 of three allocated positions within the Accounts Payable group were filled during the period of this study, overstaffing by 0.5 positions may be necessary to bring this work into balance. Similarly, if an average vacancy in allocated positions can be calculated in each Division, **a temporary "overallocation" of Office staffing over the next year could be used to re-stabilize the work.**

In this environment, it is also necessary to clear away known impediments to work place efficiency. In this line it was observed that the network cable wiring in the office is out dated and that this causes a slow-down in transferring large blocks of data in office applications. Affected employees estimated they spend at least one hour a day dealing with technology issues. If true, this could result in increased efficiencies. We therefore recommend **upgrades to the networking cable in the office from CAT 3 cables to CAT 6/7 cables, if this is feasible and affordable** (see pages 29-30).

This review also believes that better prioritization of work is also necessary. So for example in the Accounts Payable area it is a leadership decision to review and evaluate every claim for payment and every Cal-Card expense, and to track and resolve every discrepancy no matter how small. This policy devotes a maximum amount of scarce staff resource to an activity that may generate little practical value. The lack of attention to development of reports on the efficiency and effectiveness of this workflow also makes it impossible to evaluate whether there is any value to the current management scheme. With no resources available to do analysis of the benefit of operational actions, the source of errors, and the consideration of alternatives, the office is destined to "fly blind" and offer little in the way of leadership. Further recommendations in this area will be provided in the forthcoming CPS HR report on the Centralization of Administrative functions.

The office needs to re-evaluate its priorities required by the state and county, prioritize those operations and then address secondary needs once the office is streamlined in its operations. Prioritization will come through better communication with county leadership and other departments. Developing these relationships will benefit both the Auditor-Controller Office and the county by encouraging cross-collaboration throughout the county.

As the individuals who oversee the day to day operations of the department and supervise all of the staff, consultants find that the leadership and management staff would benefit from leadership training to better organize the office and its duties and increase communication. If the leadership and management staff can institute better leadership practices and communication, the office will benefit through a clearer picture of expectations and shared experiences of office operations

While current leadership is empowering the office employees to execute their jobs, they are also misunderstanding the innerworkings of other county departments. There is a disconnect with the Auditor-Controller's Office and the needs and demands of the other departments. As a first step in unraveling the situation, and building on already existing efforts, we **recommend formal recognition of the cross-departmental working group for improvement of the Accounts Payable Process by the Board of Supervisors, and that it be formally chartered and supported by a facilitator. We would further recommend that the effort follow the well-known practices of Continuous Quality Improvement, and that the team be asked to periodically report its results to the High Performance 21 Group commissioned by the County Executive.** (See pages 31 and 32).

CPS HR suggests **the County Board create a mentorship program for all leadership positions in the Auditor-Controller Office**. The fact that the Office has a control function can lead employees to feel that any problem, issue or complexity encountered by other County employees is of no concern to them, and there is no natural incentive to want to work towards mutually beneficial solutions. This is not in the best interest of the county.

Background/Introduction

Purpose of this Review:

On March 9, CPS HR Consulting was engaged to review the management and accounting operations of the Humboldt County Auditor-Controller's Office, to provide an independent professional assessment of that office, and to provide a report of its findings[3]. Of particular note were questions of whether the staffing and workload were balanced, whether there is a reasonable operational structure, and whether there is appropriate management. This study also looked at any evidence we could find to support the Nov. 7 comments of Assistant Auditor Controller, before the County Board of Supervisors, that there is a "desperate situation" in the office and that it is "severely understaffed" to the point where employees may be incapable of detecting "unethical or fraudulent financial activity[4]." This report will address each of these questions.

Function of the County Auditor-Controller Office:

According to the California State Association of Counties[5], the Auditor-Controller Office "… is an independent, nonpartisan elected office established to provide various accounting and property tax administration services to county government, special districts, schools and cities." The responsibilities and authorities of the office are defined in California Government Code Title 3; Division 3 Chapter 4 Article 2, and includes Sections 26880 to 26886, 26900 to 26914, and 29740-29749.

In order to evaluate whether all the functions of law were being performed, consultants summarized the relevant sections of law, and then presented this summary to the then-sitting Auditor-Controller, the Assistant Auditor-Controller, and the County Counsel. Their edited version of the principal duties of the office follows:

1) Maintain general ledger accounting for the County, and notify the treasurer of records of all reported payments;

2) Maintain and reconcile its record of the county's cash and investment accounts against those of the Treasurer on a monthly basis;

3) Require the certificate of requisitioning, inspection, or receiving officers of the County, that all articles and services have been received as agreed; Audit and allow or reject claims authorized by purchase order, contract, or other authorized operations of the county;

4) Issue a warrant on the county treasury for claims found to be a correct and legal charge for goods or services;

5) Examine and settle the accounts of any persons indebted to the county of or holding money payable into the county treasury;

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[3] Plan of work included in Appendix H
[4] As reported in Eureka Times Standard, Nov. 7, 2017
[5] California State Association of Counties. "Auditor Controller." 2014. http://www.counties.org/county-office/auditor-controller

6) Prescribe, exercise general supervision, and review the internal controls, accounting forms, and methods used by all Departments and Special Districts within the County for keeping their financial accounts;

7) Maintain reports as prescribed by the County Board of Supervisors for the management and control of the fiscal operations of the county;

8) Conduct or initiate audits of departments as deemed necessary or required by the Board of Supervisors, and must maintain the books, papers, and records of those audits as public records in conformance with law;

9) Perform or contract for an annual audit or review of the accounts and records of every special district in the county;

10) Prepare the necessary public reports on the financial operations of the County.

11) Property taxes as required by Government Code 29103 and 39580 and Revenue and Taxation Code 2601.

Another summarization of the duties of the office provided by the California State Association of Counties (CSAC), includes: Establishing the accounting policies and procedures for county government; Ensuring that certain mandatory audits are performed periodically (including special districts, county treasury, courts, probation, child development, tax collector, retirement, food stamps and join power agencies); Providing for property tax administration (specifically controlling the tax roll, calculating the tax and general obligation bond rates, accounting for property tax receipts, allocating property tax revenues to all taxing agencies and reconciling with the tax collector).

This was the list of duties used as reference in the operations review conducted, both to determine if all appropriate functions are being performed, and if any required functions are being ignored.

Strengths and Weaknesses from Recent Financial Audits

While the CPS HR review is focused on professional management and operations of the office, it was also relevant to consider the findings of recent financial audits as part of our comprehensive analysis. For this reason, we reviewed the 2017 annual review of the financial reporting functions and management functions of the county prepared by the independent auditor, CliftonLarsonAllen LLP. This was included in two reports including the *Single Audit and Passenger Facility Charge Report* and a document referred to as the *2017 Signed Management Report*. CPS HR also communicated with Rodney Craig Goodman, Jr., an Elk Grove, CA based CPA who was engaged by the County to perform a review of the accounting practices of this office, during the same time as our management report. Based on both these sources, we have prepared the following analysis (Table SW-1) of the strengths and weaknesses of the financial practices of the Auditor-Controller Office, as follows:

Table SW-1: Analysis of Strengths and Weaknesses of Financial Practices

Strengths	Weaknesses
▪ Staff members are loyal to the County and give their best effort to do their job. ▪ There is a desire in many departments, i.e., CAO, HR, Auditor-Controller, to set aside past differences and build positive working relationships for the benefit of the County and its citizens. ▪ Staff members that I met with recognize that there is room for improvement in many areas and are willing to be part of the solution. ▪ The Auditor's Office has created an automated system for submitting accounts payable claims in an effort to speed up processing. It is a strength that someone is attempting to improve the efficiency of processes in the Auditor's Office.	▪ The Auditor-Controller Office sufficiently lacks experience with OneSolution and requires more training as a department. OneSolution has more functionality than how the office is currently using it. ▪ The Auditor-Controller's Office lacks experience in financial reporting pertinent to true audit reports and reports submitted per federal and state regulations. ▪ The Auditor-Controller Office needs more knowledge and experience in true accounting practices. There is not sufficient academic knowledge and practice in accounting. ▪ The Auditor-Controller Office lacks protocol for sharing institutional knowledge and change management. The office is not sufficiently prepared for the departure of employees and ensuring departing employees' duties are recognized and addressed.

The audit reports provided to the County by CliftonLarsonAllen LLP, describe short-comings in Humboldt County. The *Single Audit and Passenger Facility Charge Report* describe two major discrepancies:

■ 2017-001 – There were discrepancies in loan amounts in receipts vs the general ledger. There is no formal record for reconciling loan schedules. The audit recommends that "the county perform monthly reconciliation on loans received with the general ledger and work with departments administering loans to investigate discrepancies"

■ 2017 -002 – The Auditor found the county does not have a year-end process for reconciling the general ledger with year-end schedules[6]

It is of note that we asked the Auditor-Controller leadership about both discrepancies. The response was that the discrepancies found were between the general ledger, which is created by the Auditor-Controller's Office, and the Financial Statements which are prepared by an outside auditor. Leadership said the office does not have the professional staffing competencies to do both and relies on the outside Audit firm to do that reconciliation so that the accounts balance.

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[6] CliftonLarsonAllen, LLP. "County of Humboldt. Sing Audit and Passenger Facility Charge Report." March 21, 2018. Pg. 13-14. https://humboldtgov.org/ArchiveCenter/ViewFile/Item/1265

The management response to these findings go on to state that "while monthly reconciliation is desirable, that would be contingent upon adequate staffing in the Auditor-Controller's Office." And further, regarding deficiency 2017-002, the auditor states that the Auditor-Controller Office is "hiring and training to fulfill this deficiency." Staffing seems to be a critical issue regarding these deficiencies.

These financial reviews portray a lack of accuracy in reporting in reporting of fiscal expenditures, and in detail to fully meet professional standards. This finding could be the result of several factors including a lack of leadership and training necessary to accomplish the tasks. During time of this review an Acting Auditor Controller was appointed who agrees that there were gaps in the professional knowledge and leadership that contributed to the deficiencies in documentation of the year end close. The Acting Auditor Controller believes that the failure to accomplish an adequate reconciliation of the General Ledger and to properly record the loans occurred both because no one knew how to provide the required documentation, and leadership did not properly highlight the performance of these activities.

Management and Organization

The Humboldt County Auditor-Controller Office currently consists of five divisions overseen by an Auditor-Controller elected by citizens of the county and an Assistant Auditor-Controller who is a relatively new employee with the county. The divisions include:

- Payroll
- Accounts Payable
- Cost Accounting
- Property Tax
- Front Desk/Cash Receipts/Data Entry

The specific duties currently being performed by employees include the following:

Administrative Duties – Includes all non-essential duties such as timekeeping, meetings on non-essential duties, individual development, etc.

Budget Adjustments – Review for available balances and proper authorization and posting appropriation transfers and supplemental budgets.

CAL Card Proofing – Once a month, the Auditor-Controller's Office receives a batch of receipts from county departments for expenses made on the CAL card. The office must reconcile these receipts with entries made in the OneSolution system and approve the expenses.

CAMS Batch processing – Receiving hard files of receipts and outlays from the Department of Public Works, reconciling the receipts in the One Solution system to ensure the funding outlays are properly documented and accounted for. Necessary due to Public Works using different electronic accounting system due to the need to track expenditures in conformance with State Road Fund cost accounting standards and grant programs.

Cost Plan Development – Preparation of an annual cost plan in conformance with Federal and State guideline. The plan is reviewed and approved by the California State Controller. The plan is comprised of allowable direct charges, plus allowable indirect costs, less applicable credits. The plan is prepared for federal funding purposes but is also used to allocated costs for other programs where appropriate.

Email Response – The Auditor Controller has an Auditor email address for requests and submissions of financial claims. Auditor-Controller staff members monitor the inbox to respond to various requests and correspondence pursuant to the office's core duties[7].

Front Desk Coverage - The Auditor Controller receives guests from both the public and from other departments. The Front Desk greets these groups of people and helps answer their initial questions. Front Desk duties also include processing receipts for review and receiving mail both from the post office and other departments.

Fund Management – There are over 100 county funds that the auditor controller monitors to ensure quality control of those funds. These funds are audited for accuracy and reconciliation with receipts. Employees also create new fund accounts as needed to track budgets and expenditures.

General Ledger Maintenance - Maintain general ledger accounting for the County; notify the treasurer of records of all reported deposits and payments. Maintaining the record of fixed assets.

ININ Proofing – Review Department claim entries in One Solution and submitted purchase receipts to ensure claims are valid, information entered matches the invoices submitted, charged to the proper account, and sales tax rates are correct.

Journal Entry – Reviewing journals from county departments to ensure they are properly prepared, approved and have supporting documentation. Journals are used to allocate charges or revenues between departments, record operating transfers, and make accounting adjustments or corrections.

Processing Checks - Includes all aspects of check management including creating, printing, process, reviewing, placing into envelopes for delivery, and voiding checks as needed.

Asset Forfeitures – Money seized in a criminal matter get disbursed pursuant to a court order. The Auditor-Controller assigns codes to court ordered asset forfeitures and executes disbursal of the assets.

Banking Reconciliation – Reviews balances on the general ledger, balances from the Treasurer and Tax Collector departments against balances for the county in the bank. Ensures all the balances coordinate and show the same information.

Maintaining Tax Roll - The Auditor-Controller is responsible for maintaining the secured, unsecured and supplemental tax rolls. Tax roll changes come from the Assessor, Tax Collector, the County Appeals Board and State Board of Equalization. The Auditor also determines the

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[7] It is noted that neither this task or "Front Desk Coverage" are unique to the functions of the Auditor-Controller Office.

amount of taxes to be collected from each property, develops the apportionment factors and distributes the revenues to each of the taxing jurisdictions such as cities, schools and special districts. The office also processes refunds.

Public Record Requests – Requests from the public for information from the county. The Auditor-Controller's Office responds to these requests and submits the requisite information.

State Reporting – The state requires reports from the Auditor-Controller Office pursuant to various legal requirements regarding county finances. The Auditor-Controller writes and files these reports.

Special Districts Claims and Other Claims – Special Districts around the county operate differently than county departments. Due to these operations, the way money is spent can be different than county departments and may not have regular receipts (i.e. – Criminal Investigations paying an informant).

Vendor Number creation – Assigning a vendor number to new contracted vendors to be associated with purchases from that vendor, collecting tax id information and annually producing 1099s. The following organization chart (Figure MO-1) shows the current organization chart for the Auditor-Controller Office:

Figure MO-1: Current Organization Chart

This management review focused primarily on the non-payroll activities of the office, since a parallel study being completed by CPS HR on this office includes an extensive work flow and workload analysis of the payroll division.

The following table (Table MO-2) details the roles as described by the Humboldt County job description documents on file combined with observations from CPS HR's visit in March.

Table MO-2: Summary & Analysis of Humboldt County Job Descriptions

Position	Description
Accountant-Auditor I/II	**Summary:** Prepares journal entries and reconciles funds of the general ledger, journal, accounts, and bank statements. Reviews accounts and funds for accuracy of information and accounting. Prepares financial statements, ledgers, and schedules. Reviews department budgets and accounting practices. Computes various financial transactions, tax rates and other accounting practices.
	Primary Tasks: Email Response, Encumbered Claims Processing, Fund Management, Journal Entry
Sr. Accountant-Auditor	**Summary:** Prepares and maintains control of county financial transaction of month-end and year-end closing reports. Reconciles funds of the general ledger, journal, accounts, and bank statements. Compiles and prepares financial statements. Reviews, analyzes, and adjusts budget for county and/or special districts. Apportions monies based on category of funds. Prepares financial reports for the county and state. Maintains the tax roll and makes updates as needed.
	Primary Tasks: Cost Plan Development, Asset Forfeitures, Banking Reconciliation, Maintaining Tax Roll, Public Record Requests, State Controller's Office Transaction Report
Fiscal Assistant I/II	**Summary:** Generally, the Fiscal Assistant supports financial entry data for initial review in OneSolution. Reviews reports, purchase orders, and other financial documents for compliance with county regulations. Posts updates to ledgers, journals, and reports. Receives receipts and processes payments due to the county.
	Primary Tasks: Front Desk Coverage, Budget Adjustments, CAL Card Proofing, CAMS Batch Processing, ININ Proofing, Processing Checks, Special Districts Claims Proofing, Vendor Number Creation
Sr. Fiscal Assistant	**Summary:** Accounts Payable and makes changes and updates as needed based on data provided. Audits and verifies various financial information from departments across the county. Researches financial information as needed and inputs into OneSolution to verify financial transactions for disbursal of funds.
	Primary Tasks: Accounts Payable, CAL Card Proofing, CAMS Batch Processing, ININ Proofing, Processing Checks, Special Districts Claims Proofing, Vendor Number Creation

Summary of Staff Interviews

CPS HR conducted in-office interviews of the Office of Audit-Controller's Office staff regarding their workload from March 20th – 23rd, 2018. CPS HR was able to meet with the entire staff during that time except for the Property Tax Department Senior Accountant-Auditor. CPS HR spoke with that employee over the phone on April 26th, 2018.

This review found employees performing work pertinent to the office and its principal assignments, with a full work load. The work appeared to be well organized and handled appropriately and professionally. The workers comments reflected confidence in the goals and directions of the office, and support for leadership. The employees appear to be knowledgeable of their daily duties and are focused on the task on hand in front of them but cannot easily move to exceptional actions and special case activities.

Initial Assessment of Workload

As part of CPS HR's examination of the office, the consultant observed the following positions during their normal workday operations:

- Two (2) Senior Fiscal Assistants in Accounts Payable

- Two (2) Senior Accountant-Auditors, one in Audit and Cost Accounting and one in Accounts Payable[8]

- One (1) Fiscal Assistant at the Front Desk

Our findings of a full work load in the office was based on the observation of the following principal tasks, including the work flow and volume, and the time required to complete these tasks as summarized below. Since consultants did not observe undone or backlogged work, staffing is keeping pace with the immediate demands of the work, except where noted otherwise[9].

The following (Tables IAW:1-4) are summary results from desk audits, that describe the primary workload observed, and the estimated percent of a full-time position that it reflected. The tables reflect consultant observations and estimates provided by employees being observed regarding the number of items, the time to process items, and the percent of overall time reflected by the tasks. We note that these tables are only first estimates regarding time and tasks in the AC Office[10]. They were also compared to the detailed self-report of time survey completed as a part of the IT, HR and Payroll Operations report completed for the County by CPS HR, and submitted in the appendices of that report provided on July 25.

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[8] Note: the A/P Senior Account-Auditor is transitioning duties to Audit and Cost Accounting but at the time of observation was still performing A/P work.

[9] Important Annual Tasks and any special case issues have not been easily resolved by current office staff and are exceptions to the statement. Also note the "Additional Observations" section on page 22 of this report.

[10] The elective Auditor Controller feels these estimates are not fully accurate which is correct in the sense they are initial and individual worker estimates on the day of observations. However, CPS HR did check and found these estimates are within a range of accuracy when compared to the detailed self-report of time study mentioned.

Front Desk

Position Observed: Fiscal Assistant

Table IAW-1: Fiscal Assistant

Task Observed	Description/Time Assessment	Percent of Daily Workload
CAMS Batch Processing	Receiving hard files of receipts and outlays from the Department of Public Works, reconciling the receipts in the One Solution system to ensure the funding outlays are properly documented and accounted for. Necessary due to Public Works using different electronic accounting system due to the need to track expenditures in conformance with State Road Fund cost accounting standards and grant programs. ▪ Entering one entry into OneSolution takes roughly 1 minute ▪ On average a CAMS Batch contains 200 Purchase Orders ▪ This will take roughly 3 hours and 20 minutes per week	5%
Wire Transfer Processing	▪ It takes 2-3 minutes to review a wire transfer ▪ On average, the office receives a few wire transfers during a normal work week ▪ This would take roughly 20 – 30 minutes per week	5%
Addressing Customers	▪ During the observation, it was noted that citizens and employees from other departments stopped in the office for various questions or directions. The visits were infrequent and short. It would take approximately 3-5 minutes to work with a visitor. Overall, this would take 30 minutes of time depending on the day.	5%

Audit and Cost Accounting

Position Observed: Senior Accountant-Auditor

Table IAW-2: Senior Accountant-Auditor

Task Observed	Description/Time Assessment	Percent of Daily Workload
Journal Entry	▪ Reviewing journals from county departments to ensure they are properly prepared, approved and have supporting documentation. Journals are used to allocate charges or revenues between departments, record operating transfers, and make accounting adjustments or corrections. As an Extreme case – a journal entry once took 8 days in order to gain clarification on the journal entry request from the requesting office	85-90%

Task Observed	Description/Time Assessment	Percent of Daily Workload

	▪ On average, in a block of time, the Sr. Accountant-Auditor will enter 3 journal entries.
	    o One journal entry takes 10 minutes to enter into OneSolution
	    o A journal entry can become more complicated based on the amount of time the Sr. Accountant-Auditor has to check and confirm budgets and communicate with the requesting department
	▪ Based on the feedback from this employee during their interview session and information gathered from the time study, it appears that on average an employee will enter roughly 21 journal entries in a typical day and spend roughly 6 – 7 hours entering journals.	

Accounts Payable

Positions Observed: Senior Fiscal Assistant (x2), Senior Accountant-Auditor

Table IAW-3: Senior Fiscal Assistant & Senior Accountant-Auditor

Task Observed	Description/Time Assessment	Percent of Daily Workload
Encumbered Claims Processing	▪ Processing encumbered claims to ensure the claim is associated with the correct purchase order and has the correct information/request number associated with the claim; Processing claim through OneSolution similar to the ININ processing process. One entry takes roughly 5 minutes to check and re-enter into ININ ▪ The employee was also performing ININ entries and was averaging about 2 minutes per entry ▪ **Percent of Senior Accountant-Auditor daily workload – 5-10%**	5-10% (Senior Accountant – Auditor)
Encumbered Claim original entry	▪ Encumbered names need to be originated, researched and entered into the OneSolution system ▪ With the amount of work needed to originate a claim, it takes roughly 20 minutes for one new claim ▪ These claims come into the office weekly and can range from 10 – 15 entries per week.	5-10% (Senior Accountant-Auditor)

Task Observed	Description/Time Assessment	Percent of Daily Workload
Entering/Proofing ININ[11]	- A regular entry can take 1-2 minutes - A unique entry can take 5-10 minutes - One employee mentioned that there are roughly 40 entries to process in one day. Taking an average, the time spent can range from about 1 hour of processing to 6.5 hours depending on the level of complexity of the entry. - During the interview session, employees gave an average of 7 hours a day to complete these entries	85-90% (Senior Fiscal Assistant)
Creating Tax IDs/Vendor IDs for Treasurer Tax Batches	- Performed 1–2 times a week - The number of requests fluctuates from week to week - The batches come in and contain 10-11 pages with roughly 6-7 entries per page - It takes 1-2 minutes per entry. It can take 1.5–2.5 hours to complete. If done twice a week, it will take 5 hours.	10–15% (Senior Fiscal Assistant)

Property Tax

Table IAW-4: Property Tax

Task Observed	Description/Time Assessment
Note	* Due to the absence of the Sr. Accountant-Auditor during CPS HR's visit, the consultant was unable to verify or observe the performance of this position. However, through the interview process, the consultant could surmise that the Property Tax employee was thoroughly knowledgeable of their practices and obtains a full workload. The frequency of requests for corrections of the tax roll are a daily occurrence and often take around 30 minutes to an hour to review, execute, and update the tax roll. The Sr. Accountant-Auditor also reconciles financial records on a monthly basis, issues state reports, and answers public information requests.

It is noted that not all the tasks listed previously in the task list were observed in the period allowed, and that some of the non-performed tasks are addressed during the time study discussed later in this report.

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[11] As mentioned, one of the Sr. Accountant-Auditors is transitioning to a full-time position with Audit and Cost Accounting. However, the person in that position also deals with ININ proofing. While none was observed during the consultant's time with this person, it can be assumed this work was also being performed by that employee.

Workflow Perception Survey

One of the principal means of objectively evaluating the performance of this office was through the administration of a work flow perceptions survey, responded to by 13 of the 16 non-management staff positions (81.3%). The survey was made up of 29 statements regarding workload, office organization, and supervision. Employee response on these subjects was expressed on a scale of from '5' to '1', and which reflected either strong agreement (5), agreement, uncertainty, disagreement, or strong disagreement (1). The survey statements were worded to reflect a positive bias, so that a "strong agreement" was considered the most positive (or 'good') response, while 'strong disagreement' was considered the most negative (or 'bad') response.

While it might seem that scores of from '4' and '5' on most questions might be expected, and that less than that level would be undesirable, this is not true with surveys of this type. The range of scores usually falls between 2.5 and 4.0 for several reasons. First is that scores are averaged among multiple respondents, so scores of 5.0 are almost never seen, and neither are scores of '1'. Second is that when employees are judging work environments they often imagining a perfect environment as a '5', so most people score even good situations as 4.0 or less. The same is true with negative perceptions, and 2.0 is also usually the lowest score seen. With this as background then, our professional assessment of survey scoring is as follows:

Table WPS-1: Key to Interpretation of Survey Responses

Key: Interpretation of Survey Responses	
Scoring range	Meaning
3.9 and above	Very positive. Very significant.
3.3 to 3.8	Also very positive, but in a more typical range for surveys.
3.0 to 3.2	Good.
2.6 to 2.9	Very negative – signals that action should be taken.
2.5 and below	Extreme negative. Very significant.

The survey also asked a question about work stress, and the amount of time per week spent doing work that is inefficient or wasteful.

Analysis of this response was found relevant to all three of the initial questions posed in this review, including:

- Whether office staffing and workload are balanced;
- Whether there is a reasonable operational structure;
- Whether there is appropriate management.

And while a full analysis of all questions presents a great deal of important perspective regarding the strengths and areas of opportunity for this office, this analysis focuses more tightly on a few questions that are considered most relevant to the areas outlined above. In

this regard, we first looked at those questions that are specifically relevant to whether the staffing and workload are balanced as follows:

2) Most times the work expectations placed on me are reasonable.
3) I am usually able to complete my work on a timely basis.
4) My work can usually be completed in a normal day, and without sacrificing lunch hour or breaks.
15) The quality of the work output of this work unit is usually good or excellent.
27) I am satisfied with the professional standards we achieve.
29) We obey laws and regulations.

It is also worthy of note that Auditor-Controller survey responses could be subcategorized into three functional work areas of the office. As a result, the payroll specialist job classification performing payroll activity provided one group, the fiscal functions doing accounts payable and other fiscal transactions provided another, and the "Accountant Auditor" and "Senior Auditor" positions doing fund management and property tax administration provided another. These results are shown separately, to further understand the nature of the work environment.

Because this survey was administered as a joint effort with the parallel County-wide administrative operations review being conducted by CPS HR Consulting, we could also compare the results provided against the other county department staff reviewed. This provides some important overall perspective.

One place that this was deemed very significant, was in the evaluation of job tenure, which was one of the general background questions asked of each employee who responded to the survey. In this manner it was learned that the staff of the auditor controller is significantly less experienced than that of other departments, with 53% reporting that they had been in their jobs less than 18 months, compared to a county-wide average of 20% in that same status. Likewise, 38% of the Auditor-Controller staff reported they had been in their job for less than 6 months at the time of the survey, compared to a county-wide average of just 9%. While further analysis of this finding was not possible through analysis of payroll records, we have concluded that this office is experiencing high turnover of staff in comparison to the rest of the county, for reasons that we will attempt to explain later in the report[12].

Through previous workload studies, CPS HR found that a rate of higher than 30% in turnover, or in this case tenure less than 6 months, is often an indicator of deficiencies in organizational operations. If operations were operating at a high caliber or efficiency, tenure/turnover would be a less significant issue.

Table WPS-2: Tenure

Tenure	Auditor-Controller, Number	Auditor-Controller, Percent	All Other Departments, Percent	Overall, Percent
Less than 6 months	5	38%	9%	13%

[12] CPS HR considers 8-12% annual turnover to be a normal rate for government. In this light, 38% is an extraordinarily high turnover rate.

Tenure	Auditor-Controller, Number	Auditor-Controller, Percent	All Other Departments, Percent	Overall, Percent
6 months to less than 18 months	2	15%	11%	12%
18 months to less than 3 years	2	15%	18%	18%
3 to less than 5 years	2	15%	10%	11%
5 to less than 10 years	1	8%	13%	12%
10 years or more	1	8%	37%	33%
Decline to state	0	0%	1%	1%
TOTAL	**13**	**100%**	**100%**	**100%**

Our analysis of the focused questions related to the issues of staffing and workload, and are shown in each of the three functional units of the office:

Table WPS-3: Questions Related to Staffing and Workload

Question	A-C Payroll	A-C Fiscal Analysts	A-C Auditors	A-C Overall	County Overall
2) Most times the work expectations placed on me are reasonable.	4.3	3.5	3.3	3.5	3.8
3) I am usually able to complete my work on a timely basis.	4.0	3.0	3.3	3.4	3.7
4) My work can usually be completed in a normal day, and without sacrificing lunch hour or breaks.	2.3	3.5	3.3	3.1	3.2
15) The quality of the work output of this work unit is usually good or excellent.	5.0	3.5	3.3	3.8	4.1
27) I am satisfied with the professional standards we achieve.	4.3	2.0	3.1	3.2	3.6
29) We obey laws and regulations.	5.0	3.5	3.6	3.9	4.3

With just two exceptions, these results support our observation that the office is completing its daily work with its existing staffing[13], and that work outputs appear to be adequate, and in accord with professional standards. The two exceptions would appear to be in the payroll unit, where staff feels that its work cannot be completed without sacrificing lunch hour and breaks, and in the Accounts Payable and Fiscal functions, where respondents feel they are NOT satisfied with results, even though they are able to conform to laws and regulations.

Analysis of the question groups provides some additional important perspective. Note that the survey questions were designed to conform to three broad question areas. These include:

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[13] Annual work requirements and special case assignments have been noted to experience delay, and are often not performed to an adequate standard.

- Me and My Work – Including questions #1-9, and dealing with issues of work expectations, assignments, quality of work, and attitude towards your own job;

- Supervision – Including questions #10-12 and dealing with understanding of workload, prioritization of work, and supervisor's help in completing work;

- The Work Unit and Organization – Including questions #13-29 and dealing with work processes, training, worker empowerment, commitment of others towards the work, and overall performance of the office.

These questions have been compared to the overall Humboldt County group, and show a close parity between the two groups, which is not supportive of an argument that the office is significantly understaffed.

Table WPS-4: Comparison to Humboldt County

	Auditor-Controller Office	**Humboldt County**
Me and My Work	3.9	**4.0**
Supervision	**4.0**	3.7
The Work Unit and Organization	3.3	**3.5**
Overall	**3.7**	**3.7**

While evidence, we will discuss later, does show higher than desirable stress in the Auditor-Controller's Office, and previous findings regarding several of the office units do indicate less than desirable quality results, these may be issues that could be addressed just as well through re-prioritization of work and work system improvements, rather than merely as matters of understaffing.

Full results are available in Appendix B (Page 39), a summary of results for each area show the Auditor-Controller's Office compared to overall county results.

Breaking down the Workflow Perception Survey into specific questions, the Auditor-Controller's Office has a few outliers compared to the rest of the organization.

Areas of strength

The Auditor-Controller scored higher than the organization average (at least .5 or above) on these questions:

Table WPS-5: Areas of Strength

Question	County Average	Auditor-Controller Average
7. It is rare exception when I am asked to do work that is a waste of my time.	3.6	4.1
10. My Supervisor understands the demands placed upon me.	3.9	4.6

These answers show that Auditor-Controller employees feel they are performing worthwhile work and their supervisor supports their day-to-day operations and understands the work demands of the office.

Areas of Improvement

The Humboldt County departments scored higher than the Auditor-Controller Office (at least .4 or above) on these questions:

Table WPS-6: Areas of Improvement

Question	County Average	Auditor-Controller Average
9. On most days, I enjoy my job.	3.8	3.2
20. Training is available so that each of us can do our jobs correctly.	3.3	2.7
22. There is a natural tendency throughout the County organization to work together to solve problems.	2.8	2.4
27. I am satisfied with the professional standards we achieve.	3.6	3.2
28. This work unit is a good place to work.	3.8	3.1
29. We obey laws and regulations.	4.3	3.9

These responses show that the Auditor-Controller's Office employees do not feel as valued in their day-to-day work lives compared to their counterparts across the county. The lowest score echoes comments made during the interview portion of research where employees mentioned that the Auditor-Controller Office does not have a great working relationship with other departments in the county. Further, training is a need not being met for the office. Training is a theme running through this report and was emphasized during interviews when employees stated they receive little to no substantive training[14]. Low morale is an issue that county leadership, independent reports, and interviews explicitly stated. While not directly asked, the combination of these questions can point to issues with morale when employees feel they do not enjoy their job or that they do not appreciate the office where they work.

Existence of Inefficient or Wasted Time in the Office

Question 30 of the survey is designed to evaluate inefficient time and wasted time as a percent of the work of the Auditor-Controller Office, to see whether it may be possible to address a perception of overwork through work system improvements, rather than through supplemental staffing alone. The question was worded as follows:

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[14] The county holds one in-service training day a year where employees are provided an 8-hour day to complete training. However, that training is often mandatory training and does not add to the knowledge or skillset of employees pertinent to their work.

How many hours do you think you will spend in an average week doing work in the following categories:
> a. Re-processing work that has already been done once?
> b. Responding to persons who are waiting for action to complete?
> c. Second entry of data that already exists in another file, form or system?
> d. Any other kinds of wasted time?

This question asks respondents to quantify non-value add time. It differentiates between time spent redoing what was already done, responding to requests and inquiries on work being performed, and any rework on work already performed. It should be noted that it is typical for even 'good' organizations to respond with some time in these categories, because each person's judgement about wasted time is unique to themselves and may not be considered avoidable by the organization. Values of 10-15% may be considered a 'normal' background value for most organizations, and it may not be possible to find actions to prevent the 'waste' of such time when expressed at such low levels. However, the values reported for the Auditor Controller Office of almost 24%, does indicate **that work system improvements are likely to be able to save significant amounts of time**. (Suggestions for such improvements are offered later in this report).

Table WT-1: Hours of Wasted Time per Week

How many hours do you think you will spend in an **average week** doing work in the following categories:						
	Re-processing work that has already been done once?	Responding to persons who are waiting for action to complete?	Second entry of data that already exists in another file, form or system?	Any other kinds of wasted time?	Total waste hours	% of time in waste hours
OVERALL across all responses	**2.08**	**5.74**	**2.87**	**1.99**	**12.68**	**31.7%**
Auditor-Controller	1.86	4.26	1.72	1.6	**9.44**	**23.6%**

While the Auditor-Controller is below the county average on wasted time in every category, the finding that the office has non-value-added time of almost 24% raises the possibility of significant improvement. If for example, just one third of this time could be "saved" within a six-month period, it would create the equivalent of 1.3 full-time positions.

Stress in the Workplace

Question 31 of the survey asks about the pace of work and the demands placed on workers within the office. It is worded as follows:

> Thinking about the period of time you spent working here over the past three months, what percent of all that work time was: (Total should equal 100%)
> - Over-busy and too stressful.
> - Over-busy but acceptable.
> - Busy and challenging.
> - A little slow. More could have been achieved.
> - Too slow. There were extended periods with not enough to do.

Work that is "too stressful" evokes the respondent's emotional feeling about the work, and presumes they were uncomfortable with their work during those periods of time. Their feeling of un-comfort is most likely due to the feeling of possible failure – either to complete a promised work by a deadline, or to produce it well. As such, this is something that should be minimized because it is likely that erroneous or poor-quality outputs will be the result.

Realizing of course that a perfect work balance is impossible, we might think of the ideal work situation as being one in which work is sometimes just "stressful", and mostly "manageable", with perhaps very small periods in which we "never felt stress." Even small reported components of time that are "a little slow" can be part of a good staffing plan, because those are the periods when basic work protocols can be updated, and when learning and improvement can take place. It is also inevitable that work will "too stressful" on occasion, and we would hope that it is of short duration, so that lapses of quality will not be the result.

We might then imagine the ideal distribution of work as a bell curve, with the apex of the bell at "manageable," declining rapidly in both directions.

Some rules then, that we might apply, would be that any work unit that has a majority of time in the "too stressful" category, is likely to be one in which staffing is insufficient, management is poor, or both. It is also likely to be one with high turnover. Likewise "Over-busy but acceptable" and/ or "Busy and challenging" are most likely to be appropriately staffed and well managed.

Response to this question from **the Auditor-Controller's Office is representative of an un-desirable work environment because the largest category of time is "over-busy and too stressful," by a large margin**. This could well be a contributory factor to the staff turnover, which is itself an inhibitor of a capable and available work group, and which undercuts its performance and the quality of work output.

Table S-1: Rating of Stress

Thinking about the period of time you spent working here **over the past three months**, what percent of all that work time was: (Total should equal 100%)					
	Over-busy and too stressful.	Over-busy but acceptable.	Busy and challenging.	A little slow. More could have been achieved.	Too slow. There were extended periods with not enough to do.
OVERALL across all responses	**24.2%**	**29.4%**	**38.8%**	**6.2%**	**1.5%**
Auditor-Controller	40.3%	24.0%	29.5%	5.1%	1.2%

The Auditor-Controller Office results provide evidence that the employees feel they are overwhelmed with the work they are doing on a daily basis and see no relief to their workload in the near future. This **does support a finding that additional staffing may help to bring the office into a better balance, especially in the fiscal group as noted earlier on page 20. It may also support a finding that better prioritization of this work is necessary, as are further improvements in the work systems[15].**

Time Study

The Time Study performed by CPS HR reflects current time dedicated to primary tasks of the office. CPS HR submitted a time entry survey to county employees where employees submitted time spent on specific categories of work during a 40-hour work week. The results reflect a percentage of total time spent on specific categories and is further broken down by department and department units. Full results of the time study can be seen in Appendix C (Page 42).

According to the time report, the office spends most of its time on Journal Entries. 16.0% of all time is spent correcting entries into the ledger regarding departments allocation of funds. Departments submit budget adjustments that represent a change in budget and ask the Auditor-Controller's Office to note the change in the electronic accounting system. Departments submit appropriate forms documenting the need for the budget adjustment and where the new allocation of funds should be placed. This confirms interview discussions where employees stated there is a lot of time spent on journal entries and can sometimes turn into a tedious process due to going back and forth with departments submitting incomplete journal entries.

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[15] It is recognized that there has been continuing attention at the executive level to replace departing staff, but the consistent observed turnover in the positions of this office has continued to frustrate attempts to get work in balance.

Table TS-1: Audit and Cost Accounting Tasks

	Property Tax	Accounts Payable	Audit and Cost Accounting	DHHS Accounts Payable	Payroll	Front Desk/Cash Receipts/ Data Entry	OVERALL
Audit and Cost Accounting Tasks							
ACA-5 - Journal Entry	0.0%	26.5%	38.2%	0.0%	0.0%	14.4%	16.0%

The next two highest scores were processing of electronic entries. 7.3% of overall time is spent on CAMS Batch processing and 6.2% is spent on ININ processing. CAMS batch processing is a detailed process of reviewing receipts provided by the Public Works Department. Due to that office using a system different from OneSolution, the Auditor-Controller staff must re-enter these receipts into OneSolution while auditing the receipts for accuracy. ININ processing is the standard, day-to-day review of expenditures and receipts from other departments. During CPS HR's observation session, these processes did seem like a bulk of the work performed by the Accounts Payable staff.

Table TS-2: Accounts Payable Tasks

	Property Tax	Accounts Payable	Audit and Cost Accounting	DHHS Accounts Payable	Payroll	Front Desk/Cash Receipts/ Data Entry	OVERALL
Accounts Payable Tasks							
ACP-3 - CAMS Batch processing	22.9%	22.4%	2.5%	0.0%	0.0%	0.0%	7.3%
ACP-4 - ININ Proofing	0.4%	6.6%	1.3%	56.1%	0.0%	0.0%	6.2%

Another small bulk of time was spent on administrative time for "Work Organization/Time Management." Overall, the office spends almost a quarter of their time on administrative work, which is a normal distribution of time for all work-places. A noticeable outlier is the 15.8% of time spent by the Audit and Cost Accounting unit on "Assisting Others/Clarifying Procedures," even though the existence of such time is likely a significant value-add and necessary for mission accomplishment. Per discussion with staff, this can be correlated to the work associated with journal entries. Employees mentioned they spend a lot of time explaining the journal entry process to other departments. This underlines the importance of the work of this office in providing training materials and templates to other departments and in assisting them in their independent maintenance of financial records. This is consistent with the legally prescribed role of the office to *"Prescribe, exercise general supervision, and review the internal controls, accounting forms, and methods used by all Departments and Special Districts within the County for keeping their financial accounts."* It is also an excellent example of one kind of longer term work not getting done.

Table TS-3: General Work

	Property Tax	Accounts Payable	Audit and Cost Accounting	DHHS Accounts Payable	Payroll	Front Desk/Cash Receipts/ Data Entry	OVERALL
GW-3 - Work Organization/Time Management	5.1%	7.5%	6.4%	5.3%	12.0%	10.3%	8.8%
GW-6 - Assisting Others/Clarifying Procedures	0.0%	2.2%	15.8%	0.0%	1.4%	0.0%	4.3%
GW SUBTOTAL:	**13.3%**	**15.9%**	**34.7%**	**17.3%**	**21.6%**	**23.7%**	**22.3%**

Beyond the amount of time being spent on work operations, there is telling data on what is not being done. Considering the core functionalities of the office per state statutes and county functions, the Auditor-Controller Office referenced zero or low scores in the following areas[16]:

Current office leadership informed consultants that two new staff persons were hired the week of the time study, and that necessary training skewed the reporting. They also maintained that some long-term duties would have been completed in a typical year, and were not performed during this week. The following tasks address yearly duties not performed during CPS HR's observations.

- ACA-1 - Cost Plan Development
- APT-2 - Banking Reconciliation
- APT-3 - Maintaining Tax Roll
- FT-1 - General Ledger Maintenance
- FT-2 - Reconcile Treasurer balance
- DP-2 - Special District Annual Audits

The Workload Perceptions Survey and the Time Study highlight the challenges of the office both in personnel and operations. The next section discusses actions the Auditor-Controller's Office has taken to address some of these deficiencies.

Additional Observations

In addition to the study of employees' workloads and time and examination of current requests made by the Auditor-Controller Office's, CPS HR was asked to make additional observations on the Auditor-Controller Office's operations relative to its workload and operational management. Our interviews and observations noted three areas in which significant categories of work are not being done, and these are largely functions that should be

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[16] It was noted that many of the tasks on this list are periodic and annual in nature, and that their omission may be a matter of chance rather than non-performance. Interviews, audit reviews, and other indicators obtained during this review argue that they are also not being performed to a high professional standard at the present time.

accomplished by management or by Senior Accountant Auditor positions, perhaps with some assistance from others. They are:

- Developing the Cost Plan; multiple employees expressed their input into the Cost Plan, but there is currently no development of the plan taking place; completed annual in the late Fall.

- Conducting program audits and/or giving more attention to audits of special districts throughout the county. (Consultants note however, that program audits are discretionary and at the request of the Board of Supervisors, and we did not note any unfulfilled requests for such audits);

- Reconciliation of General Ledger to Treasurer cash to banking records and investments, which should occur monthly, and annually. Currently it would appear there is a two-month lag, which may get a bit worse after the expected departure of a Senior Accountant Auditor.

Another area of unfulfilled responsibilities noted in our interviews and observations, however, is in the function of the office to "Prescribe, exercise general supervision, and review the internal controls, accounting forms, and methods used by all Departments and Special Districts within the County for keeping their financial accounts." County leadership has observed that the documentation and training on work processes and procedures is not clear to users nor up to date. Even though this gap may have been developed after shifting to paperless processes, it must still be addressed.

Auditor-Controller Office leadership informed CPS HR that during the week of the Time Study, two new employees were brought onboard. Therefore, duties registered during the time study may not fully reflect a normal work week. Further, leadership emphasized that there are duties performed annually that were asked to be recorded, but were not being performed during the time of the study.

It is for this reason, that consultants find that the review and update of the forms and procedures used by all county departments is the primary and fundamental need for change, and that the simplification of work systems and prioritization of workload in the Auditor Controller's Office will be the primary way of accomplishing that update and simplification. If additional positions are allocated to stimulate this change, Supervisors may want to allocate them as limited term while the requested changes are accomplished.

Work Not Meeting Quality Standards

During CPS HR's interview sessions, employees also described work that is not being completed to a quality standard. This work ranged from work that is state mandated and not being completed to work satisfactory levels, and work that is frequently delayed due to other priorities. The list below represents a summary of topics stated by employees during the interview process that are not fully meeting a quality standard.

- Maintaining and scanning backlogged receipts into the shared drive.

- Completing "unknown entity" checks - check recipient is unable to be located and needs to be located by the county. When checks are returned, the next process often involves contacting another office to help find the recipient.

- Timely filing of Humboldt County Association of Government (HCAOG) reports pursuant to transportation funding.

- Providing "quality" document preparation and putting time into the development of office reports; additionally, instituting quality control measures for processes in the office

- Improving satisfaction of the employees in the work they are producing by encouraging employees to take more ownership in their work.

- Improving workforce operations to create better workflow throughout the office.

Technology

While the technology issue was already mentioned, CPS HR wants to reiterate here that technology was a chief complaint of many of the employees in the office. The CPS HR consultant did note that the programs seemed to have a "lag" in processing and that there were dangerous electrical and computer "hubs" sticking out of the floor that produced a safety hazard to employees.

These issues add to deficiencies in the day-to-day operations of the Auditor-Controller Office. To better understand how challenged the Humboldt County Auditor-Controller's Office was, CPS HR conducted a comparative study through input provided from other Auditor-Controller Offices in California.

Additional Recommendations

During interviews, other significant concerns were expressed regarding the ability of the office to perform up to its capacity, and these comments provided first-priority options for the simplification of work systems previously discussed. These suggestions include technology, cross-functionality, and training.

Technology

Currently, employees report that the network cable wiring in the office is outdated and that this causes a slow-down in transferring large blocks of data in office applications. Humboldt County IT Network Supervisor Ulf Engert verified this issue and said the existing CAT3 cabling is outdated and in need of a rewire. County IT identified this issue last November and brought in a vendor to provide a quote to repair the faulty wiring. It is now up to the Auditor Controllers to get approval to do the work. Auditor Controller leadership is aware of the problem and is planning future upgrades. There is also currently a plan in place to update and replace computer more than 10 years old. Employees feel outdated technology is a significant impediment to productivity and estimate that every employee spends at least one hour a day dealing with technology issues. If true, this could result in increased efficiencies. While there is no way to verify this estimate, it is apparently significant.

This office states that it has previously submitted an *Additional Requests for General Fund Appropriations* (AFGFA) requesting **upgrades to the networking cable in the office from CAT 3 cables to CAT 6/7 cables. If this is feasible and affordable, we would recommend approval of this request.**

Cross Functionality

While the employees are dedicated to their respective job functions, there appears to be a lack of understanding among the different divisions and positions regarding the office's respective duties and functions. While observing and asking employees about their daily duties, a number of the employees expressed a misunderstanding of duties that were out of their core job duties or considered at a more expert level than their own. For instance, the Sr. Accountant-Auditor for taxes was out of the office when CPS HR visited. Being the only person in the office who dealt with taxes, CPS HR was unable to gather information on her duties due to the lack of understanding by other employees of that particular employee's tax duties. During interviews, two employees said that aside from the Sr. Auditor, the then Auditor-Controller had the best working knowledge of tax procedures, but dealt with the tasks directly and did not share knowledge of the process with other employees. Since the Auditor-Controller has now left office, there is a concern the remaining staff will not be able to backfill in this area. The **focused attention of current leadership to address this competency gap is recommended**. Documenting process and procedures for future use must be a priority.

Training

There is a serious lack of training in the office. This reflects the practices of current employees to only learn what they need to know to complete the predictable and immediate daily tasks for which they are held responsible. These same employees are not asked (and perhaps are unable) to define best operational practices for co-workers to use if they are unavailable or take new jobs. Likewise, there is no definition of annual or longer-term business practices necessary for the success of the office. This has left the office unable to fully and consistently meet all of its assigned work at a professionally acceptable level.

This analysis is supported by the Workflow Perceptions Survey conducted by CPS HR, as a part of its' evaluation of centralized administrative services in Humboldt County[17]. This survey asked about training availability in almost one dozen administrative support units throughout the County. It found that the Auditor-Controller's Office had the second lowest score on the availability of training. On a scale of 1 -5, the unit had an average score of 2.7. Training in the office is comprehensively needed from leadership to the employees. In support of this future effort, CPS HR believes that a training needs analysis should be done and that training needs should be assessed at the front-line operations level, and at the Auditor-Controller/ Deputy Auditor Controller levels. Once needs are determined, a budgeting and scheduling to meet

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[17] Concurrently with the workload study of the Humboldt County Auditor-Controller Office, CPS HR conducted an evaluation of centralized services throughout the County, and delivered its draft report on July 25. This effort included a workflow perceptions survey of the studied administrative units county-wide, and was modified to include the entire Auditor-Controller office in support of this review.

highest needs within available time and budget should be completed. The effective use of OneSolution should factor into both the front-line and executive staff training. An in-depth training program on the OneSolution program will allow the employees to produce better reports and execute their job functions with more efficiency. The employees would also benefit from training on basic job functions and county regulations. A refresher of these duties and regulations would allow the office to have an updated baseline from which to operate.

While the above referenced issues address functions of the office, there is also an under-current of morale issues. A number of staff mentioned during their interviews that there were ongoing conflicts among employees based over personality differences and knowledge of office operations. There were arguments in full view of other employees, and sometimes citizens who were visiting the office, creating an uncomfortable work environment. Employees also mentioned they were getting conflicting directions from Auditor-Controller leadership. As this is an elected office, the Auditor-Controller oversees overall operations of the office. The Assistant Auditor-Controller oversees day-to-day operations, personnel issues, and execution of financial directives of the office. However, Auditor-Controller leadership is independently driving the agenda of the Auditor-Controller's Office. While current leadership is empowering the office employees to execute their jobs, they are also misunderstanding the innerworkings of other county departments. There is a disconnect with the Auditor-Controller's Office and the needs and demands of the other departments. Auditor-Controller leadership is attempting to fully comply with state and county financial reporting requirements and its own sense of operational requirements. However, in the process of doing so it has not been effective in developing win-win solutions with other County Departments, and has lost a sense of creating highest value in County government overall.

This review therefore sees the **highest need for this office in establishing cross-departmental relationships, in streamlining and simplifying processes, and quickly and effectively identifying and resolving cross-departmental issues in a mutually beneficial manner.** A first effort in this direction was accomplished at a meeting with consultants and Department heads on Aug. 23, when all attending agreed to establish a cross-departmental working group for the improvement of the Accounts Payable work process.

Consistent with the existing agreement, we **recommend formal recognition of the cross-departmental working group for improvement of the Accounts Payable Process by the Board of Supervisors, and that it be formally chartered and supported by a facilitator. We would further recommend that the effort follow the well-known practices of Continuous Quality Improvement, and that the team be asked to periodically report its results to the High Performance 21 Group commissioned by the County Executive.**

Further, CPS HR suggests **the County Board create a mentorship program for all top leadership positions in the Auditor-Controller Office,** in which they are encouraged to visit on half-days with other Departments to learn their needs, observe their work, and consider ways for mutual efforts to add value for the County. The fact that the Office is a control agency can lead employees to feel that any problem, issue or complexity encountered by other County employees is of little concern to them. This is not in the best interest of the county. A mentorship program that asks AC Office leaders to understand the perspective of other

Departments will improve leadership competencies through the mutual understanding of challenges of County programs. We expect that through such a program Humboldt County will benefit.

Comparative Study

As part of CPS HR's analysis, the county requested a comparative analysis of Humboldt County's Auditor-Controller Office against the practices of other California counties. The study included:

- Mendocino County
- Napa County
- Solano County
- Shasta County
- Yolo County

The questionnaire sent to these counties included questions regarding the counties' Auditor-Controller Office roles and responsibilities, performance measures and primary tasks. A copy of the questionnaire and a matrix of the county responses to those questions is included in Appendix D (Page 46).

The chart displays a comparison of Auditor-Controller staff compared to the overall population and budget.

Table CS-1: Comparison Study

	Mendocino	Napa	Solano	Shasta	Yolo	Humboldt
# of employees in functional positions	*12	*23	32 FT	25 FT/3PT	**	13 FT/3PT
# of Manager/ Supervisor Positions	4	*6	5	7	2	3
# of auditor designees	*2	*	17	12	3	7
Ratio to County population	*12:	*	32: 445,458	25: 179,921	3: 219,116	16: 136,754
County Budget	$298,332,931	$528,290,143	$1,005,317,305	$448,437,258	$416,997,472	$377,500,000
Auditor-Controller FTE per $100 million	*	*	3.2	5.5	.75	4.2

*At the time this report was written, Mendocino and Napa county did not provide staffing statistics
**Yolo's Financial organization is structured differently from the other counties. The Auditor-Controller functions are absorbed into the Department of Financial Services

The report attempted to compare California counties of different sizes in both population and budget responsibilities. CPS HR found similarities to Humboldt County in many of the counties. There are also distinct differences in how other counties operate. The matrix included in

Appendix D (Page 46) shows a direct comparison of all the counties through responses to the questionnaire. The next session provides a rundown of the unique features of the counties researched for this comparison.[18]

Mendocino County

The tasks performed by the Mendocino County Auditor-Controller are similar to those conducted by the Humboldt County Office. The Auditor-Controller mentioned that the audit staff office is quite small, so the mandates on department audits are not always met to the full extent needed. The Auditor-Controller also mentioned that Special Districts are asked to schedule and record their own audits and submit the results to the Auditor-Controller for review.

Napa County

Napa county operates as a more decentralized county compared to the other counties in this study. The Napa Auditor-Controller stated that accounts payable and payroll are decentralized from the rest of the county operations. Payroll is an online, automated service where payroll employees are performing quality control on the system entries. The county's accounts payable unit operates in much the same way.

Shasta County

Org Chart available in Appendix E (Page 51).

Shasta County portrays a similar, yet more structured, organization to Humboldt County. While there is no "Front Desk" function in the office, the areas of Payroll and Property Tax mirror those similar functions in Humboldt County. Shasta County also has areas of "Internal Audit Financial Reporting" and "Systems & Accounting" which further contains the areas of "Systems/Financial/Year End" and "Operations (AP/AR)." The Internal Audit Financial Reporting document would seem to mirror Humboldt's Audit and Cost Accounting while the Operations (AP/AR) would mirror Humboldt County's Accounts Payable most closely.

What is unique of Shasta County's administration is the inclusion of two programmers who are solely dedicated to the Auditor-Controller Office. During a chat with Brian Muir, the Shasta Auditor-Controller, he mentioned that the programmers are very helpful to the office operations in order to keep staff up-to-date on office applications and aid in running complex reports.

Solano County

Org Chart available in Appendix F (Page 52).

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[18] CPS HR exhausted all avenues in attaining information from the counties. Over a month-long period including several follow-up attempts and research on publicly available websites, CPS HR received full responses from Yolo County and Solano County. Shasta County provided an org chart and some information regarding the questionnaire. Mendocino and Napa county provided input on their primary tasks but provided no additional information at the time this report was submitted.

Solano County's Auditor-Controller Office is a centralized oversight office for county operations, personnel, and finances. In addition to audit functions, accounts payable and payroll, the Solano County Office manages the County's Whistleblower program and ensures federal grants are being disbursed diligently. Solano's operations seem to function with more independent oversight for Solano County compared to the other counties in this report.

Yolo County

Org Chart available in Appendix G (Page 53).

Yolo County may be considered an "outlier" when comparing to Humboldt county and the other counties. In 2008, the Auditor-Controller Office combined with the Treasurer Tax Collector Office and in 2014 the county further consolidated the office with the divisions of Budget (Financial Planning) and Procurement. The Divisions that relate to the responsibilities of the Auditor-Controller are the divisions of Accounting & Financial Reporting and the division of Internal Audit. In 2014, the responsibilities for processing County payroll was re-assigned to the Human Resources Division of the County Administrators Office.

The study provides lessons for Humboldt County on how to augment their audit practices. Humboldt holds both similarities and differences compared to the other counties. With 15 employees and a population of 136,754, the staffing ratio is comparable, if not a better, than the other listed counties. Further, Humboldt's work units are similar to units in other counties. With Yolo being an outlier, and with the data provided by the counties, Humboldt's staffing ratio falls in the middle of Solano and Shasta county. Solano having a simplified staffing structure and Shasta being more robust, Humboldt shows a ratio where there is balance between the staff and county budget. One difference of Humboldt County in organizational structure compared to the other counties is the lack of an internal audit group, however this is understandable as the Board of Supervisors has not delegated an audit function to the Auditor-Controller's Office. While program audits may be an important adjunct for this office, and are in the public interest, CPS HR recommends that such an undertaking be based on departmental input, review of other California county audit functions (with particular attention paid to the Yolo County process) and approval by the Board of Supervisors. This should also consider an objective evaluation of county risk exposures through a formal assessment process. Only after such an evaluation has been completed, reviewed, and accepted should any such audits be initiated, and then only with formal audit charters in place.

And while program audit may be an important long-term adjunct for this office, this should not begin until the office has fulfilled its primary role to "prescribe, exercise general supervision, and review the internal controls, accounting forms, and methods used by all Departments and Special Districts within the County for keeping their financial accounts." Once this primary role has been fulfilled, the office can begin in collaboration with other county departments to explore the appropriate process to perform program audits.

Humboldt is operating at a reasonable level given their staffing ratio to the population of the county. A re-evaluation of the employees' priorities and a re-organization of the office's units and priorities would bring the office in line with its state counterparts.

Findings and Analysis

The Humboldt County Auditor-Controller's Office is facing challenges due to staffing, office operations, and office administration. The office is operating without clear directives. Auditor-Controller leadership needs to reassess priorities of the office based on state statutes describing the primary functions of the office and gain greater understanding of county department's needs. Outreach to county departments will help refine the office's mission and goals. Prioritizing work based on an updated mission and goals will help workflow be more streamlined in the office. Further, the office needs to develop job guides and contingency plans and/or change management plans for when there is turnover in the office. Continuity of operations is key to the success of the Auditor-Controller's Office and to the financial accountability of the county.

Staffing shortages[19] is a thread through much of this report's analysis. Data gathered by both independent auditors and interviews conducted with the Auditor-Controller staff show a workload issue overburdening the current workforce, and perhaps caused primarily by turnover and a failure to appropriately prioritize work efforts[20]. This could also be a principal cause of employees feeling stressed in their work. Regardless, some interim staff augmentation is likely necessary to stabilize operations and meet all program requirements.

Per results from the Workflow Perceptions Survey, the Auditor-Controller scored higher than the county when rating their workload as over-busy and stressful. A solution already in process by the office is to hire new employees to dissipate the demands on the current employees and allow for streamlined focus on operations. If technology and training improve in the office, this will diminish the need for more FTEs in the office. The technology infrastructure of the office is outdated. Further, the staff is functioning on a basic understanding of the systems used. More detailed training on these operations with involvement from Humboldt County IT's department, will allow more functionality with data input and reporting. This is dependent on the county investing in the talent in the office with an understanding there could be budgetary restraints. It is also likely that a better prioritization of the Accounts Payable review activities could provide one significant staff time savings. A focus on problem prevention in working with other county departments may also reduce workload.

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[19] Despite continuing efforts of the county to keep all positions full in the Auditor Controller's Office, CPS HR observed a continuing pattern of vacancy and turnover. During our short review period there were discussions of the retirement of a senior accountant-auditor with specialized knowledge, the senior accountant-auditor in the Property Tax area announced their departure as did a Sr. Fiscal Assistant in the Accounts Payable division. The Auditor-Controller, while an elected official, also left during this study.

[20] Specifically, the leadership decision to review and evaluate every claim for payment and every Cal-Card expense, and to track and resolve every discrepancy no matter how small, devotes a maximum amount of scarce staff resource to an activity that may generate little practical value. Even the devotion of any resources to quantify the benefits of current review actions are impossible in the current management scheme. With no resources available to do analysis of the benefit of operational actions, the source of errors, and the consideration of alternatives, the office is destined to "fly blind" and offer little in the way of leadership.

Additionally, as the individuals who oversee the day to day operations of the department and supervise all of the staff, Auditor-Controller leadership and management staff would benefit from leadership training to better organize the office and its duties and increase communication. If the leadership and management staff can institute better leadership practices and communication, the office will benefit through a clearer picture of expectations and shared experiences of office operations.

While the Auditor-Controller is reviewing receipts and expenditures through the OneSolution program for day-to-day expenditures, the office is not performing risk assessment or risk management regarding the operations of other county departments, and that could define necessary review activity regarding program integrity[21].

The inclusion of payroll as a unit for the Auditor-Controller's Office is a noticeable challenge for the office. Payroll overlaps financial accountability to employees with human resource management of employees. Payroll acts as a separate entity compared to the rest of the Auditor-Controller Office in Humboldt County. There is precedent for inclusion of payroll in the Auditor-Controller Office. In the comparative study, Shasta, Napa and Solano counties contained a payroll department. However, Yolo County's payroll is a separate entity and Napa's county organization is decentralized compared to Humboldt. Napa depends on the county departments to manage and enter payroll into their centralized payroll system, similar to Humboldt. The Napa Auditor-Controller oversees the system for quality control. Due to the functions and stated challenges of having Payroll under the Auditor-Controller Office in Humboldt, the county would do well to look into options for managing payroll as an oversight department and allow the payroll unit to function more as human resource unit rather than the Auditor-Controller.

In summary, the Auditor-Controller's Office needs to take a step back and re-evaluate what is most important to the needs of the county. Being diligent on reviews of fiscal matters in the short-term aids in the continuity of day-to-day operations. However, the office needs to look at the ongoing and future demands of the office and ensure directives are in place to protect the financial integrity of the county. This can be accomplished through investment in the current staff in both technology updates and training while developing documentation on office operations for future employees.

Conclusion

The Humboldt County Auditor-Controller's Office needs a streamlined workflow and better work environment for the employees. Outdated technology, lack of training on applications, and a rate of turnover are ongoing challenges to the independent operations of the Auditor-Controller employees. Investment in the knowledge, skills and abilities of the Auditor-Controller employees combined with detailed training on the applications the office utilizes will improve the operations of the office. This includes investment in leadership in the Auditor-Controller's Office as well.

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[21] See comments, previous page.

The office is meeting its mandates at a base level for reporting and operations. However, there are tertiary operations that the office is focusing on too heavily. The office needs to re-evaluate its priorities required by the state and county, prioritize those operations and then address secondary needs once the office is streamlined in its operations. Prioritization will come through better communication with county leadership and other departments. Developing these relationships will benefit both the Auditor-Controller Office and the county by encouraging cross-collaboration throughout the county.

With financial obligations integral to the continued success and longevity of the county, the Auditor-Controller Office being a stream-lined and well-organized department will be an asset to the citizens of Humboldt County and the state of California.

Appendix

Appendix A - Master Task List Dictionary

Auditor-Controller Office Primary Duties

Accounts Payable

Budget Adjustments – A department submits a deposit that is recorded in OneSolution. The Auditor Controller office examines the entry, ensures the deposit information is correct and approve disbursement of the deposit to the proper department/fund.

CAL Card Proofing – Once a month, the auditor-controller receives a batch of receipts from county departments for expenses made on the CAL card. The office must reconcile these receipts with entries made in the OneSolution system and approve the expenses.

CAMS Batch processing – The Department of Public Works uses a different electronic filing system than the rest of the county. Due to their work with infrastructure and construction, they need to execute funds differently than the rest of the county. The Office of Auditor Controller is submitted a hard file of the receipts and outlays by the Department of Public Works and reconcile the receipts in the OneSolution system to ensure the funding outlays are accounted for similarly to the rest of the county.

ININ Proofing – Departments enter their claims into the OneSolution system and submit their receipts for those purchases. The Auditor-Controller staff review entries into OneSolution to ensure all information entered matches the receipts submitted.

Processing Checks - Includes all aspects of check management including creating, printing, process, reviewing, placing into envelopes delivery and voiding checks as needed. This includes voided welfare checks.

Special Districts Claims Proofing – Special Districts around the county operate differently than the core Departments (i.e. – Fire, Water, Criminal Investigations, etc.). Due to these operations, the way money is spent can be different than core Departments and may not have regular receipts (i.e. – Criminal Investigations paying an informant).

Vendor Number creation – When the county contracts with a new vendor for a purchase, that vendor needs to be associated with a vendor number. The Auditor-Controller employees will assign this number.

Audit and Cost Accounting

Cost Plan Development – The office is charged with developing a yearly Cost Plan. The Cost Plan lays out Humboldt County's allocation of funds to various funds and departments. It also ensures coverage of indirect cost reimbursement and manages the Auditor-Controller's objectives for the year.

Email Response – The Auditor Controller has an Auditor email address for requests and submissions of financial claims. Auditor-Controller staff members monitor the inbox to respond to various requests and correspondence pursuant to the office's core duties.

Encumbered claims processing – The Auditor-Controller Office processes encumbered claims to ensure the claim is associated with the correct purchase order and has the correct information/request number associated with the claim. The claim is then processes through OneSolution similar to the ININ processing process.

Fund Management – There are several county funds that the auditor controller monitors to ensure quality control of those funds. These funds are audited for accuracy and reconciliation with receipts. Also includes creation of new funds as needed.

Journal Entry – This is the process of correcting entries into the ledger regarding departments allocation of funds. Departments submitted a "journal" submission where they represent the change in allocation and ask the auditor controller office to note the change in allocation and correct in the electronic filing system. Departments submit paperwork showing receipts for the allocation change and where the new allocation of funds should go.

Front Desk/Cash Receipts/Data Entry

Frond Desk Coverage - The Auditor Controller receives guests from both the public and from other departments. The Front Desk greets these groups of people and helps answer their initial questions. Front Desk duties also include processing receipts for review and receiving mail both from the post office and other departments.

Payroll

(See Task List from CPS HR report on the Payroll division)

Property Tax

Asset Forfeitures – Money seized in a criminal matter get disbursed pursuant to a court order. The Auditor-Controller assigns codes to court ordered asset forfeitures and executes disbursal of the assets.

Banking Reconciliation – Reviews balances on the general ledger, balances from the Treasurer and Tax Collector departments against balances for the county in the bank. Ensures all the balances coordinate and show the same information.

Maintaining Tax Roll- The Tax Roll is a comprehensive listing of all taxes issues and managed by the county. The Auditor-Controller Office is charge with maintaining current language, notices and issuances of the tax roll per requests/changes submitted by other county departments and special districts. Those changes may result in an additional tax debit or a credit to a citizen, citizens or other organizations in the county.

Public Record Requests – Requests from the public for information from the county. The Auditor-Controller Office responds to these requests and submits the requisite information.

State Reporting – The state requires reports from the Auditor-Controller office pursuant to various legal requirements regarding county finances. The Auditor-Controller writes and files these reports.

All

Administrative Duties – Includes all non-essential duties such as timekeeping, meetings on non-essential duties, individual development, etc.

Appendix B - Workflow Perceptions Survey Results

Table A-1: Workflow Perceptions Survey Results

Work Unit	OVERALL AVERAGE (including everyone)	Auditor-Controller Payroll (4A) Average	Auditor-Controller AP (4B) Average	Auditor-Controller All Other (4C) Average	Auditor-Controller Average
Primary Work Group		4	4	4	**4**
Secondary Work Group		4A	4B	4C	
Type of Work (check all that apply)					
SCALED ITEMS (Strongly Disagree (1) to Strongly Agree (5) (blanks were marked as N/A by respondent; **not included in Averages)**					
1. Most times, my job assignments are fair.	**4.0**	4.3	3.5	3.9	**3.9**
2. Most times, the work expectations placed on me are reasonable.	**3.8**	4.3	3.5	3.3	**3.5**
3. I am usually able to complete my work on a timely basis.	**3.7**	4.0	3.0	3.3	**3.4**
4. My work can usually be completed in a normal work day, and without sacrificing lunch hour or breaks.	**3.2**	2.3	3.5	3.3	**3.1**
5. The quality of my work output is usually good or excellent.	**4.4**	4.7	3.5	4.3	**4.2**
6. The work I am asked to do in this work unit makes an important contribution to the success of our organization.	**4.5**	5.0	5.0	4.6	**4.8**
7. It is rare exception when I am asked to do work that is a waste of my time.	**3.6**	4.3	3.0	4.3	**4.1**
8. I am personally committed to helping my work unit to meet our goals.	**4.6**	5.0	4.5	4.5	**4.6**
9. On most days, I enjoy my job.	**3.8**	4.0	2.0	3.3	**3.2**
ME AND MY WORK		4.2	3.5	3.8	**3.9**
10. My Supervisor understands the demands placed upon me.	**3.9**	5.0	4.5	4.2	**4.5**

Work Unit	OVERALL AVERAGE (including everyone)	Auditor-Controller Payroll (4A) Average	Auditor-Controller AP (4B) Average	Auditor-Controller All Other (4C) Average	Auditor-Controller Average
11. I get appropriate recognition for a job well done.	3.6	4.3	3.5	3.5	3.7
12. My supervisor helps prioritize work so that the important things are done first.	3.5	4.3	4.0	3.7	3.9
SUPERVISION		4.6	4.0	3.8	4.0
13. This work unit keeps reasonably current with work requests.	3.5	4.0	2.0	3.1	3.2
14. I am satisfied with the level of commitment to work by my co-workers in this work unit.	4.0	4.7	4.0	3.4	3.8
15.The quality of the work output of this work unit is usually good or excellent.	4.1	5.0	3.5	3.3	3.8
16. It is rare for our work unit to have justified complaints.	3.1	3.7	2.5	2.5	2.8
17. We have good processes for doing our work.	3.5	4.0	2.5	3.4	3.4
18. Useful work unit templates, systems and procedures exist for our key processes.	3.3	4.0	1.5	3.5	3.3
19. Useful work templates, systems, and procedures are good resources for completing our work assignments.	3.9	3.7	4.5	3.6	3.8
20. Training is available so that each of us can do our jobs correctly.	3.3	2.3	2.5	2.9	2.7
21. Employees in other County departments work with us in getting our assignments completed.	3.4	3.0	4.0	3.3	3.3
22. There is a natural tendency throughout the County organization to work together to solve problems.	2.8	2.7	1.5	2.6	2.4
23. Leadership asks what I think.	3.4	4.0	3.0	3.1	3.3
24. Leadership is interested in employee ideas.	3.4	4.0	3.0	3.1	3.3
25. Leadership changes our work processes in response to good ideas advanced by employees.	3.3	4.0	3.0	3.0	3.3
26. Leadership creates a work environment that helps me do my job.	3.4	4.0	2.0	3.3	3.2
27. I am satisfied with the professional standards we achieve.	3.6	4.3	2.0	3.1	3.2

Work Unit	OVERALL AVERAGE (including everyone)	Auditor-Controller Payroll (4A) Average	Auditor-Controller AP (4B) Average	Auditor-Controller All Other (4C) Average	Auditor-Controller Average
28. This work unit is a good place to work.	3.8	4.0	2.0	3.0	3.1
29. We obey laws and regulations.	4.3	5.0	3.5	3.6	3.9
THE WORK UNIT AND ORGANIZATION		4.0	2.8	3.2	3.3
31. Thinking about the period of time you spent working here over the past three months, what percent of all that work time was: (Total should equal 100%)					
Over-busy and too stressful.	21.7%	46.7%	20.0%	43.0%	40.3%
Over-busy but acceptable.	30.2%	23.3%	27.5%	23.4%	24.0%
Busy and challenging.	39.8%	21.7%	47.5%	27.9%	29.5%
A little slow. More could have been achieved.	6.7%	8.3%	2.5%	4.5%	5.1%
Too slow. There were extended periods with not enough to do.	1.7%	0.0%	2.5%	1.3%	1.2%

Note: Question 30 has been removed from this summary due to technical glitches with answering the question. The analysis in the report does reflect the data from question 30.

Appendix C - Time Study Results

Auditor-Controller

Participant Summary:

Table C-1: Participant Summary

Participant Name	Days Logged	Worked Hours Logged	Included Hours*
Management			
Karen Paz Domínguez	NONE	0.0	0.0
Property Tax			
Amanda Loftis	5/8, 5/10	15.42	15.07
Accounts Payable			
Amanda Loftis	5/7 to 5/11	33.50	32.58
Jennifer Whiteside	5/7 to 5/11	39.93	36.18
James Hussey	NONE	0.0	0.0
Mychal Evenson *(transferred to A-C 5/7 from Sheriff)*	5/7	8.13	8.08 *(x5)*
Richard Borrego	5/8 to 5/11	29.90	29.42 *(x1.25)*
Audit and Cost Accounting			
	5/7 to 5/11	32.02	29.65
Stacey Tanuma	5/7 to 5/11	40.2	38.28
Valerie Cleek *(started with County on 5/7)*	5/7 to 5/11	40.0	38.6
DHHS Accounts Payable			
Jenni Boyle	5/7 to 5/11	40.25	39.02
Payroll			
Judy Blanchard	5/7 to 5/10	19.82	17.78 *(x1.25)*
Kara Fales	5/7 to 5/11	43.03	40.92
Katherine Oliveira	4/30 to 5/4, 5/7 to 5/11	84.43	81.63 *(x0.5)*
Leslie Hernandez Tully-Lund	4/30 to 5/4	46.25	45.32
Theresa Taylor	4/30 to 5/4	38.62	36.18
Front Desk/Cash Receipts/Data Entry			
Shelle McGee-Lucas	5/7 to 5/11	40.18	39.37
Shelby Beck	NONE	0.0	0.0
TOTAL AUDITOR-CONTROLLER OFFICE			
		551.68	528.08

*Included hours exclude lost time, workload study time, and/or incomplete or unusable logs. The time logs for each person were converted to represent one week prior to an analysis of time allocations to allow even comparison. Those that were converted have the factor listed next in parenthesis after the listed **pre-factored** "Included Hours".*

Allocation of Time Logged

Table C-2: Allocation of Time Logged

	Property Tax	Accounts Payable	Audit and Cost Accounting	DHHS Accounts Payable	Payroll	Front Desk/Cash Receipts/ Data Entry	OVERALL
GW-1 - Personal Time	6.4%	4.9%	6.8%	8.5%	4.9%	3.2%	5.5%
GW-2 - Lunch	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
GW-3 - Work Organization/Time Management	5.1%	7.5%	6.4%	5.3%	12.0%	10.3%	8.8%
GW-4 - Meetings	0.0%	1.0%	2.7%	3.6%	2.6%	0.0%	2.0%
GW-5 - Administrative Paperwork	1.8%	.2%	2.9%	0.0%	.7%	10.2%	1.7%
GW-6 - Assisting Others/Clarifying Procedures	0.0%	2.2%	15.8%	0.0%	1.4%	0.0%	4.3%
GW-7 - Workload Analysis/Lost Time	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
GW SUBTOTAL:	**13.3%**	**15.9%**	**34.7%**	**17.3%**	**21.6%**	**23.7%**	**22.3%**
AO-1 - Physical Mail/Reception/Phone Coverage	0.0%	0.0%	2.3%	0.0%	3.7%	0.0%	1.7%
AO-2 - Routine Reports/Document Support	0.0%	0.0%	0.8%	0.0%	0.0%	0.0%	0.2%
AO-3 - File and General Office Maintenance	0.0%	0.0%	2.9%	0.0%	2.7%	0.0%	1.5%
AO-4 - Public Interaction/Support	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
AO-5 - Office Equipment and Supply Maintenance	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.1%
AO-6 - Program/Project Implementation	0.0%	0.2%	0.0%	0.0%	3.4%	0.0%	1.2%
AO-7 - General Customer Service	0.0%	0.4%	0.0%	0.0%	1.4%	0.4%	0.7%
AO-8 - Program Consultation	0.0%	0.3%	0.5%	0.0%	5.0%	0.0%	1.9%
AO-9 - Program Work Other	27.4%	5.7%	12.5%	1.2%	2.9%	6.3%	6.4%
AO-10 - Non-Administrative Program Work	0.0%	0.1%	0.1%	0.0%	0.0%	0.6%	0.1%
AO-11 - Technical IT Issues/Security	0.0%	0.2%	0.2%	1.8%	0.1%	0.0%	0.3%
ADMIN SUPPORT SUBTOTAL:	**27.4%**	**6.9%**	**19.3%**	**2.9%**	**19.5%**	**7.4%**	**14.1%**
ST-1 - Mentoring/Oversight	0.0%	0.0%	0.0%	0.0%	2.3%	0.0%	0.8%
ST-2 - Supervisory/Management Meetings	0.0%	5.4%	0.0%	0.0%	1.1%	0.0%	1.9%
ST-3 - Analysis/Reporting/ Program Management	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	0.2%
ST-4 - Review/Approve Timesheets, Time Off Requests	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
ST-5 - Review/Approve Accounts Payable	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	Property Tax	Accounts Payable	Audit and Cost Accounting	DHHS Accounts Payable	Payroll	Front Desk/Cash Receipts/ Data Entry	OVERALL
ST-6 - Other Supervisory Tasks	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SUPERVISORY SUBTOTAL:	**0.0%**	**5.4%**	**0.0%**	**0.0%**	**4.0%**	**0.0%**	**2.9%**
Accounts Payable Tasks							
ACP-1 - Budget Adjustments	0.0%	1.6%	0.0%	0.0%	0.0%	1.3%	0.5%
ACP-2 - CAL Card Proofing	32.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%
ACP-3 - CAMS Batch processing	22.9%	22.4%	2.5%	0.0%	0.0%	0.0%	7.3%
ACP-4 - ININ Proofing	0.4%	6.6%	1.3%	56.1%	0.0%	0.0%	6.2%
ACP-5 - Processing Checks	0.0%	0.5%	1.3%	20.8%	0.0%	0.0%	1.9%
ACP-6 - Special Districts Claims Proofing	0.0%	3.5%	0.0%	0.0%	0.0%	0.0%	1.0%
ACP-7 - Vendor Number creation	0.0%	0.4%	0.7%	2.8%	0.0%	0.0%	0.5%
Audit and Cost Accounting Tasks							
ACA-1 - Cost Plan Development	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ACA-2 - Financial Email Requests	0.0%	0.0%	2.1%	0.0%	0.0%	0.0%	0.4%
ACA-3 - Encumbered claims processing	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ACA-4 - Fund Management	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ACA-5 - Journal Entry	0.0%	26.5%	38.2%	0.0%	0.0%	14.4%	16.0%
Front Desk/Cash Receipts/Data Entry Tasks							
FDE-1 - Front Desk Coverage	0.0%	0.7%	0.0%	0.0%	0.0%	50.7%	3.9%
Property Tax Tasks							
APT-1 - Asset Forfeitures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
APT-2 - Banking Reconciliation	0.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.5%
APT-3 - Maintaining Tax Roll	0.0%	7.7%	0.0%	0.0%	0.0%	0.0%	2.1%
APT-4 - State Reporting	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Financial Tracking Tasks							
FT-1 - General Ledger Maintenance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FT-2 - Reconcile Treasurer balance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FT-3 - Account Settlement	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Audits Tasks							
DP-1 - Department Audits	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DP-2 - Special District Annual Audits	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Financial Summarization/Reporting Tasks							
FSR-1 - Provide Financial Accounting Guidance	3.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
FSR-2 - Complete Board reports	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FSR-3 - Public Financial Reports	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Additional Accounts Payable Support Tasks							
APS-1 - Certificate verification	0.0%	.1%	0.0%	0.0%	0.0%	0.0%	0.0%
APS-2 - Treasury Warrants	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bi-Monthly Payroll Processing Tasks							
TC-1 - Payroll Set-up	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
TC-2 - Process Bi-Monthly Timecards and Timesheets (prior to sending to payroll)	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.1%

	Property Tax	Accounts Payable	Audit and Cost Accounting	DHHS Accounts Payable	Payroll	Front Desk/Cash Receipts/ Data Entry	OVERALL
TC-3 - Quality Assurance of Timecards (either before sending to Payroll or by the Payroll office)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TC-4 - Prior Payroll Corrections	0.0%	0.0%	0.0%	0.0%	7.5%	0.0%	2.6%
TC-5 - Timecard Intake and Corrections – After submitting to Payroll	0.0%	0.0%	0.0%	0.0%	3.1%	0.0%	1.1%
TC-6 - Timecard Corrections Quality Assurance	0.0%	0.0%	0.0%	0.0%	0.0%	2.5%	0.2%
TC-7 - Time Corrections in OneSolution	0.0%	0.0%	0.0%	0.0%	1.9%	0.0%	0.7%
TC-8 - Payroll Distribution Process	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.1%
TC-9 - Payroll Force Calculation Process	0.0%	0.0%	0.0%	0.0%	3.5%	0.0%	1.2%
TC-10 - Payroll Distribute and Pay Process	0.0%	0.0%	0.0%	0.0%	5.0%	0.0%	1.8%
TC-11 - Payroll Reports	0.0%	0.0%	0.0%	0.0%	1.0%	0.0%	0.4%
TC-12 - Payroll Check Distribution	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%	0.2%
Employee Change Processing, PPAF Forms, Pay adjustments							
PF-1 - Processing New Hire PPAFs	0.0%	0.0%	0.0%	0.0%	10.0%	0.0%	3.5%
PF-2 - Processing Promotions PPAFs	0.0%	0.0%	0.0%	0.0%	5.4%	0.0%	1.9%
PF-3 - Processing All Other Salary & Classification PPAFs and Step Increases	0.0%	0.0%	0.0%	0.0%	0.8%	0.0%	0.3%
PF-4 - Processing Info/Incentive Additions PPAFs	0.0%	0.0%	0.0%	0.0%	5.0%	0.0%	1.8%
PF-5 - Processing Leave of Absence PPAFs	0.0%	0.0%	0.0%	0.0%	1.4%	0.0%	0.5%
PF-6 - Processing Separations PPAFs	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.1%
PF-7 - PPAF Corrections	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.1%
PF-8 - Wage Garnishments	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.1%
Payroll Support Functions							
PS-1 - Settlement Batch	0.0%	0.0%	0.0%	0.0%	3.4%	0.0%	1.2%
PS-2 - Payroll Training	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PS-3 - Board Items	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.1%
PS-4 - Taxes	0.0%	0.0%	0.0%	0.0%	0.7%	0.0%	0.2%
PS-5 - SDI Benefit Statements	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.1%
PS-6 - CalPERS Reports	0.0%	0.0%	0.0%	0.0%	2.3%	0.0%	0.8%
PS-7 - Payroll Miscellaneous Reporting	0.0%	0.0%	0.0%	0.0%	.2%	0.0%	0.1%
PS-8 - Position Control System Maintenance and Requisition Verification	0.0%	0.0%	0.0%	0.0%	0.9%	0.0%	0.3%
PROGRAM WORK SUBTOTAL:	**59.3%**	**70.1%**	**46.1%**	**79.7%**	**47.1%**	**68.9%**	**55.9%**

Appendix D - Comparative County Study Questionnaire

Humboldt County, California

Auditor-Controller Office Workload Study Survey

INTRODUCTION

Humboldt County, California has asked CPS HR Consulting to conduct a Workload Study Analysis of their Auditor-Controller Office, including a comparison of similar counties. Your county has been identified as a key comparable county and we are asking for your assistance in completing this brief survey describing your current workload capacity, staffing, tasks and work assignments. The following survey presents a series of questions regarding your primary tasks, number of employees assigned to these tasks, and overall metrics/expected workload.

May we ask that you please review and respond to these questions, and we will be happy to share a summary of the results with you as well. You can either provide written answers, or we can set up a phone conference call to record your responses. Many of these questions can be answered with a current organizational chart and a general county description. You will note that we have requested a copy of your current performance metrics as it will assist in our understanding of your county. If you would like to route this survey to a more appropriate staff member for completion, please let us know who that is, and we will follow up directly. Your response should not take more than 10-15 minutes.

On behalf of the Humboldt County Auditor-Controller Office, we sincerely thank you for your assistance and participation in this very important study.

Please send the completed survey to Craig Limeberry by e-mail at climeberry@cpshr.us by **Friday, May 11th**. If you have any questions, please contact Craig Limeberry at (916) 471-3343, or at the e-mail above.

County Contact Information

Please complete the following information so that we can contact you [or your designee] to clarify any answers or request additional information if needed.

Agency Name:	
Your Name:	
Title:	
Telephone Number:	
Email Address:	

Table D-1: Questionnaire

Part I: Staffing Description/Function	
Question/Prompt	**Response**
1. Can you provide an org chart for the Auditor-Controller Office?	☐ Yes – it is attached ☐ No – you can find one online at: _____
2. Which of the following does your Auditor-Controller Office consider primary tasks for your office? Please utilize the provided spaces to describe any additional primary functions if applicable. *(Check all that apply)*	☐ 2a. Maintain general ledger accounting for the County, and notify the treasurer of records of all reported payments; ☐ 2b. Maintain and reconcile its record of the county's cash and investment accounts against those of the Treasurer on a monthly basis; ☐ 2c. Examine and settle the accounts of any persons indebted to the county of or holding money payable into the county treasury; ☐ 2d. Prescribe, exercise general supervision, and review the internal controls, accounting forms, and methods used by all Departments and Special Districts within the County for keeping their financial accounts; ☐ 2e. Maintain reports as prescribed by the County Board of Supervisors for the management and control of the fiscal operations of the county; ☐ 2f. Conduct or initiate audits of departments as deemed necessary or required by the Board of Supervisors, and must maintain the books, papers, and records of those audits as public records in conformance with law; ☐ 2g. Perform or contract for an annual audit or review of the accounts and records of every special district in the county; ☐ 2h. Prepare the necessary public reports on the financial operations of the County ☐ 2i. Other primary function (please describe): _____ ☐ 2j. Other primary function (please describe): _____ ☐ 2k. Other primary function (please describe): _____ ☐ 2k. Other primary function (please describe): _____

Part I: Staffing Description/Function

Question/Prompt	Response

3. Using the template provided to the right, please describe the staffing and overall functions **for each department/ work unit** within your Auditor Controller's Office.	*Please copy and paste the template to describe each of the departments/work units that make up your Auditor-Controller Office.*
	a. Name of Unit: _____
	b. Reports to Auditor Controller, Deputy/Assistant Auditor Controller, or Other (specify who): _____
	c. Classifications utilized, how many staffed, and primary responsibilities from #2 (use the codes at the start of each). e.g.,
	  • Accountant I – 3 employees – 2a, 2b, and 2c
	  • Accountant II – 2 employees – 2a, 2b, 2c, and 2e.
	  • Supervising Accountant – 1 employee – 2c, 2d, 2e, 2f, 2g, 2h (representing one that you write in)
	
	d. Do any of the classifications conduct responsibilities in addition to those identified in #2? Please describe.

4. Briefly describe the principal duties of the Auditor-Controller and the Deputy/Assistant Auditor Controller.	4a. Auditor Controller principal duties: 4b. Deputy/Assistant Auditor Controller principal duties (indicate N/A if your Office does not have this position):
Please feel free to add any additional comments/clarifications for as needed in the space below:

Part II: Performance Metrics

Question/Prompt	Response
5. Can you provide performance metrics regarding the volume of work done by your Office? Please indicate if this workload is mandated by the Auditor-Controller, County, and/or State (check all that apply).	# Departments supported? Mandated by ☐ Auditor-Controller; ☐ County; ☐ State # Department Audits done a year? Mandated by ☐ Auditor-Controller; ☐ County; ☐ State # Special Districts supported? Mandated by ☐ Auditor-Controller; ☐ County; ☐ State # Special District Audits done a year? Mandated by ☐ Auditor-Controller; ☐ County; ☐ State # Board Reports completed a year? Mandated by ☐ Auditor-Controller; ☐ County; ☐ State Other metric (describe): _____ Mandated by ☐ Auditor-Controller; ☐ County; ☐ State Other metric (describe): _____ Mandated by ☐ Auditor-Controller; ☐ County; ☐ State Other metric (describe): _____ Mandated by ☐ Auditor-Controller; ☐ County; ☐ State Other metric (describe): _____ Mandated by ☐ Auditor-Controller; ☐ County; ☐ State
6. Do you have any official records that you can share documenting the required/expected performance metrics?	☐ No ☐ Yes – Please attach to your response

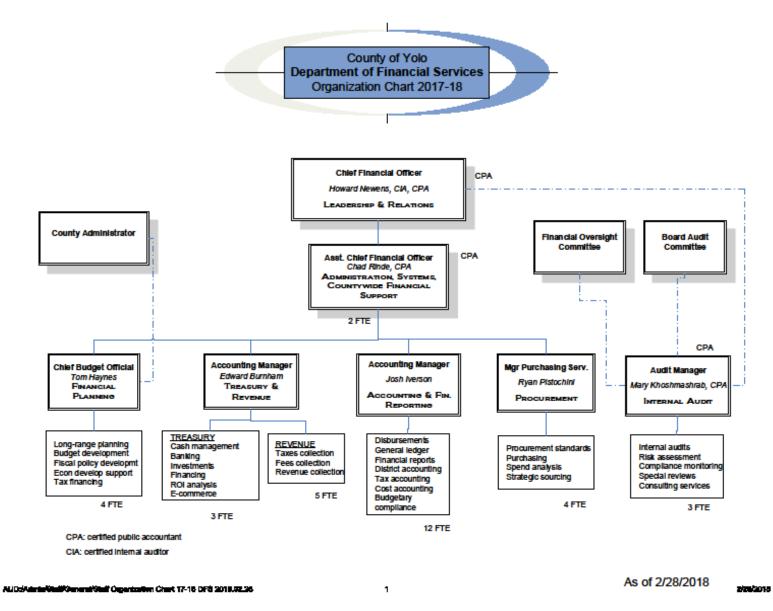| Question	Mendocino	Napa	Shasta					Solano							Yolo		
1			x					x							x		
2a		x						x							x		
2b								x							x		
2c	No Answer	Treasurer's Office Job						x							x		
2d	Tax Collector Duty	x						x							x		
2e	x							x							x		
2f	x	x						x							x		
2g	x (broad question)							x							x		
2h		x						x							x		
2i	x - Record entry for school districts, deposits; direct wire transfers; accounts payable for the entire county	x - A/P and Payroll decentralized . Oversee processing of requestes						x - Proeprty Tax management							x - Calculate tax rates/apply direct charges to tax roll.		
2j	x - TOT audits on lodging establishments	x - Allocating Property Taxes						x- Whistleblower Program							x - Distribute taxes, debt service charges, and direct charges to taxing entities		
2k	x - Calculate and distribute property taxes	x - Debt transactions						x - Grant Management							x - Maintain the General Ledger, Accounting and Financial reporting system used by County Departments, Districts, and others		
2l	x - Payroll for entire county														x - Maintain County Fixed (Capital) asset schedules, debt and lease		
3a			Internal Audit / Financial Reproting	Operations (AP/AR)	Systems /Financial/Year End	Property Tax	Payroll	Internal Audit Division	Accounts Payable	IFAS	Grants Division	Training/ Financial Reporting Division	Payroll	Property tax	Internal Audit Division	Accounting & Financial Reporting Division – Property Tax Accounting Unit	Accounting & Financial Reporting Division – Accounting & Payables Unit
3b			Chief Deput Auditor	Accountant Auditor II	Accountant Auditor II	Managing Accountant-Auditor	Accountant-Auditor II	Deputy Auditor-Controller	Chief Auditor-Controller					Deputy Auditor-Controlle	Chief Financial Officer (equivalent level of Auditor Controller)	Assistant Chief Financial Officer	Assistant Chief Financial Officer/Chief Financial Officer
3c			• Accountant Auditor II • Accountant Auditor I (x2) • Accounting Tech	• Accountant Auditor I - A/P Supervisor • Accounting Assistant (x4)	• Accounting Tech (x2) • Analyst II	• Accountant Auditor II	• Payroll Tech II (x2) • Payroll Tech I	Accountant - Auditors (x4)	• Accounting Supervisor • Accounting Clerks (x3) • Accounting Tech • Fixed Asset Tech	Systems Accountants (x2)	Accountant-Auditor	Accountant-Auditor	• Payroll Officer • Accounting Clerk (x3) • Accounting Tech (x3)	Accountant - Auditors (x4)	• Internal Audit Manager • Auditor III • Auditor II	• Property Tax Supervisor • Property Tax Accountant	• Accounting Manager • Accountant III • Systems Accountant (x2) • Accountant II • Accountant I (x2) • Accounting Technician (x2)
3d															Internal Audit Manager coordinates activities and meetings of the County Financial Oversight committee (includes responsibilities of the former Treasury Oversight Committee and Audit Committee	Property Tax Supervisors is working with Assistant CFO to form the Countywide consolidated redevelopment successor agency oversight board.	Provide accounting support to special districts of the County. This is performed by the Accountant II role.
4a															• Direct the Complex financial and fiscal activities of the County • Perform comprehensive management responsibilities to carry out Board of Supervisors policies and procedures for County operations. • Carry out statutory responsibilities of the Auditor Controller and Treasurer Tax Collector as stipulated by government code. • Direct all aspects of County financial planning including development of comprehensive short and long range budgets		
4b															of Financial Services • Assist in development of accounting and auditing goals • Assist in development of policies and procedures • Performs complex financial analysis		
5	# Departments Supported			46												12		
	# Department Audits			41												6 to 8		
	# Special Districts Supported			32												53		
	# Special District Audits			0												0		
	# Board Reports Completed			25												5 to 10		
	Other			12 - Transient Occupancy Tax Audits												63,400 - Secured Parcel County for Property Tax Accounting		
	Other																	
	Other																	
	Other																	
	Other																	
6															No		

Appendix E - Shasta County Org Chart

AUDITOR-CONTROLLER
(UPN 1803)
BRIAN MUIR
18504/BXMAU
530-225-5541

ASST AUDITOR-CONTROLLER (UPN 2054)
NOLDA SHORT
14120/NZSAU
530-245-6657

AGNCY STFF SVS ANALYST I-CONF (UPN 3284)
NATALIE KASER
15535/NJKAU
530-245-6724

INTERNAL AUDIT FINANCIAL REPORTING

CHIEF DEPUTY AUDITOR
(UPN 2097)
SAM OSBORNE
18414/SCOAU
530-245-6664

SUPERVISING ACCT FIN RPRT/IA SUPERVISOR
(UPN 3283)
FRANK COSTA
12396/FZCAU
530-225-5125

FIN STMT BUDGETS YEAR-END PROCESSES BACKFILL

ACCT AUDITOR I
(UPN 2410- UF AA III)
SHARON MUTO
18874/SEMAU
530-245-6653

ACCT AUDITOR II
(UPN 3014)
WENDY DONOVAN
17211/WDDAU
530-245-6649

ACCT AUDITOR I
(UPN 1794)
CHRISTINA FEYLING
17857/CMFAU
530-225-5179

ACCOUNTING TECH
(UPN – 3292 UF AA I/II)
LINDSAY TRUDEAU
19870/LXTAU
530-245-6659

SYSTEMS & ACCOUNTING

CHIEF DEPUTY AUDITOR
(UPN 2098)
RICH VIETHEER
17095/RAVAU
530-245-6660

ACCT AUDITOR II SYST AND ACCT SUPERVISOR
(UPN 2409-UF AA III)
KYLA BROWER
18981/KROAU
530-245-6651

SYSTEMS/ FINANCIAL/ YEAR END

ACCOUNTING TECH
(UPN 2622)
SABRENA LOCKETT
19095/SLLAU
530-225-3735

ACCOUNTING TECH
(UPN 2624)
MICHELLE GAMBILL
20266/MLGAU
530-245-6779

AGNCY STFF SVS ANALYST II (UPN 1942)
DEENA SWAFFORD
18528/DASAU
530-245-6652

POSTING BACKFILL

OPERATIONS (AP/AR)

ACCT AUDITOR I AP SUPERVISOR
(UPN 1795)
CONNER HARMON
19515/CIHAU
530-245-6904

ACCOUNTING ASST
(UPN 1909)
LYNETTE BUELL
20132/DLBAU
530-245-6614

ACCOUNTING ASST
(UPN 1910)
CLARICE DAVIS
20426/CXDAU
530-245-6656

ACCOUNTING ASST
(UPN 1912)
DAVID REINER
19765/DBRAU
530-245-6658

ACCOUNTING ASST
(UPN 1911)
SAIGE OSTROM
20241/SLOAU
530-245-6661

AP SPRV BACKFILL

PROPERTY TAX

MANAGING ACCT – AUD
(UPN 2420)
SHERRI JENKINS
12194/SLJAU
530-245-6615

ACCT AUDITOR II
(UPN 3015)
PATTI WRIGHT
17112/PAWAU
530-225-5199

PY BACKFILL
PT BACKFILL

PAYROLL

ACCT AUDITOR III-CONF PY/PT SUPERVISOR
(UPN 2961)
DEBBIE EDWARDS
16784/DDEAU
530-245-6663

PAYROLL TECH II
(UPN 3151)
SEE YANG
19340/SKYAU
530-245-6662

PAYROLL TECH II
(UPN 3150)
CASSIE MIDDLETON
19641/CDMAU
530-245-6725

PAYROLL TECH I
(UPN 3152)
JENNIFER LAMPRECHT
20351/JBLAU
530-225-5194

X HELP
JOIE KASER 18706/JNKAU - PY
SHYANNA SHEARER 20177/SISAU - AP
KATELYN YELL-MYERS 20178/KCYAU - AP

Appendix F - Solano County Org Chart

AUDITOR-CONTROLLER'S OFFICE

FY2014/15

```
                    Simona Padilla-Scholtens, CPA
                         Auditor-Controller

   Cindy Loya
   Office Coordinator
                       Phyllis Taynton, CPA
                     Assistant Auditor-Controller
```

Kirk Starkey, CPA Deputy Auditor-Controller	Sheila Turgo Chief Deputy Auditor-Controller	Rosemary Bettencourt Deputy Auditor-Controller

Internal Audit Division	General Accounting Division	Training/Financial Reporting Division 3 Accountant-Auditors	Grants Division 1 Accountant-Auditor	Property Tax Division 4 Accountant-Auditors

4 Accountant-Auditors

IFAS 2 Systems Accountants	Accounts Payable 1 Accounting Supervisor 3 Accounting Clerks 1 Accounting Tech 1 Fixed Asset Tech	Payroll 1 Payroll Officer 3 Accounting Clerks 3 Accounting Technician

Appendix G - Yolo County Org Chart

County of Yolo
Department of Financial Services
Organization Chart 2017-18

Chief Financial Officer
Howard Newens, CIA, CPA
LEADERSHIP & RELATIONS — CPA

County Administrator

Asst. Chief Financial Officer
Chad Rinde, CPA
ADMINISTRATION, SYSTEMS, COUNTYWIDE FINANCIAL SUPPORT — CPA

2 FTE

Financial Oversight Committee

Board Audit Committee

CPA

Chief Budget Official
Tom Haynes
FINANCIAL PLANNING

Accounting Manager
Edward Burnham
TREASURY & REVENUE

Accounting Manager
Josh Iverson
ACCOUNTING & FIN. REPORTING

Mgr Purchasing Serv.
Ryan Pistochini
PROCUREMENT

Audit Manager
Mary Khoshmashrab, CPA
INTERNAL AUDIT

Long-range planning
Budget development
Fiscal policy developmt
Econ develop support
Tax financing

4 FTE

TREASURY
Cash management
Banking
Investments
Financing
ROI analysis
E-commerce

3 FTE

REVENUE
Taxes collection
Fees collection
Revenue collection

5 FTE

Disbursements
General ledger
Financial reports
District accounting
Tax accounting
Cost accounting
Budgetary compliance

12 FTE

Procurement standards
Purchasing
Spend analysis
Strategic sourcing

4 FTE

Internal audits
Risk assessment
Compliance monitoring
Special reviews
Consulting services

3 FTE

CPA: certified public accountant

CIA: certified internal auditor

AUD:/Admin/Staff/General/Staff Organization Chart 17-18 DFS 2018.02.26   1   As of 2/28/2018   2/28/2018

Appendix H - Plan of Work

Contracted Work

The county provided Eight Tasks for CPS HR to complete during a 10-week period. Those tasks include:

Table H-1: Contracted Work

Task	Description
Task One – Project Initiation	As part of Task One, CONTRACTOR will review the COUNTY's contracted Certified Public Accountant ("CPA") report on the assessment of the Auditor Controller's management and accounting practices and processes to review the current strengths and weaknesses of the Auditor-Controller's Office and define the required functions thereof.
Task Two – Job Structure Evaluation	As part of Task Two, CONTRACTOR will obtain and review relevant available documentation regarding the operation and job structure of the Auditor-Controller's Office. Relevant data regarding the operation of the Auditor-Controller's Office will focus on budget documents submitted, reports of accomplishment and any memos, testimony or requests for additional staffing created by the Auditor-Controller's Office in the past twenty-four (24) months. Relevant data regarding the job structure of the Auditor-Controller's Office will include the job classification statements, job descriptions and/or duty statements of each established position therein.
Task Three – Staff Interviews	As part of Task Three, CONTRACTOR will work with the Humboldt County Auditor-Controller and Assistant Auditor-Controller to conduct interviews regarding the job duties, assignments, workload and quality of work with each staff member employed thereby and the next users (customers) of each delivered output. Metrics related to outputs will be defined. A standardized survey format will be used to develop further perspective on workload, staffing and management structure, and to document any and all issues that currently exist within the Auditor-Controller's Office.
Task Four – Supplemental Observations and Data Gathering	As part of Task Four, CONTRACTOR will schedule and conduct any reviews necessary to understand the demands of the Auditor-Controller's Office, including, without limitation, examination of performance and work in progress records, examination and testing of the completeness and quality of delivered work and targeted actions and observance of the internal work environment.

Task	Description
Task Five – Similar County Staffing Analysis	As part of Task Five, CONTRACTOR will obtain organization charts of at least two (2) or three (3) larger, and two (2) or three (3) smaller, California counties, in order to compare apparent staffing of similar functions. Telephone interviews with those comparative counties shall be conducted to obtain better perspective in comparison. This task will produce a staffing comparison chart to provide perspective for any staffing needs determination.
Task Six – Consolidation and Analysis of Information	As part of Task Six, CONTRACTOR will document, analyze and consolidate its findings and conclusions in order to develop a final findings report.
Task Seven – Draft Findings Report	As part of Task Seven, CONTRACTOR will prepare, and provide to COUNTY for review and comment, a draft findings report which includes a summary of the project methodology and tasks and a summary of data and information obtained. The draft findings report will include data tables and summaries of any and all relevant interview and survey information, and will document recommendations for staffing and organization of the Auditor-Controller's Office. This task includes a briefing for the Humboldt County Board of Supervisors, as a pre-final activity.
Task Eight – Report Finalization	As part of Task Eight, CONTRACTOR will respond to comments and supplement the presentation or documentation of any or all components of the findings report, and will present all findings, conclusions and recommendations in a final format.