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# Humboldt County Audit Committee Application



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**Instructions:** Individuals interested in serving on the Humboldt County Audit Committee must complete this application form. Please submit this completed form along with a resume to:

Mail: Clerk of the Board  
County of Humboldt  
Re: Humboldt County Audit Committee  
825 5<sup>th</sup> Street  
Eureka, CA 95501

Email: COB@co.humboldt.ca.us.

Attach more pages if necessary, but please be concise. Applications are subject to the California Public Records Act and disclosure requirements.

Name: Cheryl Dillingham

Address: Bayside, CA 95524

Phone:

Email:

Employer (if employed): City of Rio Dell

Position (if employed): Finance Director

Are you applying for the Representative of a Special District or Schools? \_\_\_\_\_ or

Are you applying for the Representative as a Citizen Member? Citizen Member

1. Why do you want to be a member on the Audit Committee? I believe I have experience and knowledge that would be helpful to the Committee. I care about the County and want to help and give back to my community. I am usually good at seeing both sides of an issue and finding creative ways to get to a positive outcome.

2. This appointment requires an understanding of generally accepted accounting principles and financial statements; the ability to assess the general application of such principles in connection with the accounting for estimates, accruals and reserves; knowledgeable of or have experience in preparing, auditing, analyzing or evaluating financial statements; and possess an understanding of internal controls and procedures for financial reporting. Describe how your experience and/or employment qualifies you to serve on the Audit Committee? I have over 30 years of experience working for Humboldt County in various departments, including the Auditor-Controller's office. In all of the positions I held with the County I directly performed governmental accounting, auditing and budgeting activities. I have participated in annual audits, prepared and reviewed financial statements, responded to audit findings and implemented internal controls. In my current role as Finance Director for the City of Rio Dell I have participated in two audits with no findings. I provided all financial information, reviewed the financial statements and prepared the Management's Discussion and Analysis section of the Annual Financial Report.

3. Do you have a bachelor's degree in accounting or related field. Please specify. I have a bachelor's in Math and a Masters in Business Administration with an accounting focus.

4. Describe any previous Committee (or comparable) experience and how that would assist on this Committee. I served on numerous committees while working for the County that dealt with accounting, information technology and facility challenges. I have also served on the Jacoby Creek Land Trust Board for ten years. My previous experience has helped me understand the value of diverse opinions and how productive discussion can lead to better outcomes. I also recognize the importance consistently showing up, reading materials and actively participating.

5. How would you work with other Committee members to arrive at decisions? I would work together to carefully investigate and identify facts and applicable rules and regulations (ie. Government Code, GASB, GAAP), listen to others ideas, debate interpretations and opinions, look at cost or risk versus benefit of any recommended action, be professional and respectful of other Committee members. I think it is important to determine if items are required, mandated, recommended or suggested and to prioritize actions and decisions. If there were disagreements I would try to figure out a workable solution.

6. How much time would you have for this committee per month? 8+ hours per month. I currently work part time.

7. Conflict of Interest: None

A. Please disclose any campaign contributions you have made over the past 3 years to campaigns for the following: Board of Supervisors, Treasurer-Tax Collector, Auditor-Controller, or the campaign of a candidate to be a member of a legislative body of any local agency that has deposited funds in the county treasury (please note that campaign contributions do not prohibit a person from serving on the committee).

B. Are you employed with, or employed by, any bond writers, bond counsel, security brokerages, or financial services firms with whom the county Treasurer-Tax Collector is doing business?

Yes \_\_\_\_\_ No X

C. Do you understand and agree to abide by the Conflict of Interest provision in Section V of the Charter of the Humboldt County Audit Committee?

Yes X No \_\_\_\_\_

8. Please provide three references who can speak to your qualifications and ability to serve

a. Name: Michael Giacone Title & Organization: Retired Auditor-Controller, Humboldt County

Relationship to you: Prior Supervisor Phone: \_\_\_\_\_ email:

b. Name: Kyle Knopp Title & Organization: City Manager, City of Rio Dell

Relationship to you: Supervisor Phone: 707 764-3532 email: knoppk@cityofriodell.ca.gov

c. Name: Charles Powell Title & Organization: Treasurer, Jacoby Creek Land Trust

Relationship to you: Fellow Board Member Phone: \_\_\_\_\_ email: \_\_\_\_\_

I certify the information on this application to be accurate and complete to the best of my knowledge:

Signature Chris D. Meyer

Date 3/23/2021

# Cheryl Dillingham

Phone:

E-mail:

## OBJECTIVE

Local government administrative and financial professional with over 30 years of experience. Seeking to apply diverse governmental accounting and management knowledge to assist your organization.

## EXPERIENCE

### **Interim Finance Director**

2019 – present

*City of Rio Dell*

Prepare annual budget, year-end and mid-year budget reports. Monitor budget and provide revenue and expenditure estimates. Manage utility billing, payroll, accounts payable, accounts receivable, and financial reporting for the City. Work with external auditors to prepare the City's annual financial report and audit. Develop and implement accounting procedures, financial policies and internal controls as needed.

### **Interim Auditor-Controller**

2018 – 2019

*Auditor-Controller's Office, County of Humboldt*

Provided leadership and acted as department head of fifteen-position office during transitional period. Managed payroll, accounts payable, accounts receivable, financial reporting, property tax accounting, annual audit and cost claiming functions of the County. Provided staff and County departments direction on financial reporting, accounting and budgeting procedures and requirements. Developed and implemented accounting procedures, financial policies and internal controls. Calculated tax rates for school bonds and completed cost plan.

### **Assistant County Administrative Officer**

2012 – 2017

### **Deputy County Administrative Officer**

2010 – 2012

*County Administrative Office, County of Humboldt*

Managed County's economic development division, management and budget team, and information technology and communication services. Responsible for development of the County's \$319 million annual budget, including making funding recommendations and providing budget estimates for County General Fund discretionary revenues. Monitored actual revenues, expenditures and fund balances and provided quarterly budget reports to the Board. Developed and presented to the Board a five-year financial forecast of County funds to help guide budgetary decision-making. Provided policy guidance to department heads and staff. Prepared requests for proposals and negotiated and administered contracts. Served as acting County Administrative Officer (CAO) in absence of the CAO.

### **Deputy Auditor-Controller**

2008 – 2010

*Auditor-Controller's Office, County of Humboldt*

Supervised staff of 12 providing payroll, accounts payable, accounts receivable and cost claiming functions for the County. Advised County departments on accounting and budgeting procedures and requirements. Developed and implemented internal control and financial policies. Assisted the CAO with budget development. Oversaw annual audit and preparation of County's comprehensive annual financial report. Prepared the annual State Controller's Financial Transactions report.

**Deputy Public Works Director – General Services**  
**Public Works Business Manager**  
*Public Works Department, County of Humboldt*

2003 – 2008  
1998 – 2003

Prepared and managed all of the department's budgets totaling over \$28 million. Provided grant oversight for over ninety projects with local, state and federal funding. Prepared for and assisted with audits. Calculated labor, overhead, fee and equipment rates. Managed cost accounting software, designed and prepared complex financial reports. Responsible for financial management of County capital projects. Supervised parks, natural resources and business divisions. Managed solid waste functions for the County, including hauler contract negotiations and administration. Updated ordinances, participated in park planning and airport security planning. Met with various user groups, regulatory agencies and tribes to identify options to eliminate conflicts, organized and made presentations at community meetings and acted as point person for community input.

**Accountant-Auditor I/II/Sr**  
**Fiscal Assistant I/II/Sr**

1995 – 1998  
1987 – 1995

*Auditor-Controller's Office, County of Humboldt*

Over an eleven-year period advanced from an entry-level fiscal position to a senior level professional accountant-auditor position. Performed all functions of the office including accounts payable/receivable, payroll, tax accounting, audit assistance and budget. Prepared complex financial reports, property tax apportionments and journals. Provided financial, accounting and technical support to County staff. Supervised staff providing accounts payable functions. Key member of project team responsible for implementation of new financial accounting software.

## **EDUCATION**

**Masters of Business Administration**  
Humboldt State University, Arcata, CA

1996

**Bachelor of Arts, Mathematics**  
Humboldt State University, Arcata, CA

1986

**Senior Executive Institute**

2012

Local government leadership training focused on how to build high performance government  
University of Virginia Weldon Cooper Institute (Received scholarship from CAOAC)