



COUNTY OF HUMBOLDT

AGENDA ITEM NO.
I-1

For the meeting of: June 19, 2018

Date: May 15, 2018
To: Board of Supervisors
From: Amy S. Nilsen, County Administrative Officer *[Signature]*
Subject: Auditor-Controller Management and Accounting Review

RECOMMENDATION(S):

That the Board of Supervisors:

- 1. Receive a report from Craig Goodman, CPA regarding the Auditor-Controller Management and Accounting Review; and
- 2. Take other action as necessary.

SOURCE OF FUNDING:

1100 General Fund

DISCUSSION:

On Nov. 7, 2017 staff from the Auditor-Controller's Office spoke to your Board about being "severely understaffed" and that because of understaffing they may be unable to detect "unethical and fraudulent financial activity." Further, in an article published in local media on Nov. 17, 2017 Auditor-Controller

Prepared by Amy S. Nilsen CAO Approval *[Signature]*
REVIEW: Auditor _____ County Counsel _____ Human Resources _____ Other _____

TYPE OF ITEM:
 Consent
 Departmental
 Public Hearing
 Other _____

PREVIOUS ACTION/REFERRAL:
Board Order No. C-11; C-6; C-7
Meeting of: 2/6/2018; 3/13/2018; 3/20/2018

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT
Upon motion of Supervisor _____ Seconded by Supervisor _____
Ayes _____
Nays _____
Abstain _____
Absent _____

SEE ACTION SUMMARY

and carried by those members present, the Board hereby approves the recommended action contained in this Board report.

Dated: _____
By: _____
Kathy Hayes, Clerk of the Board

staff made further statements that “the county isn’t following proper accounting and budgeting procedures.” The media report also alleged mismanagement within the office itself.

In response your Board directed the County Administrative Officer on February 7, 2018 to secure independent firms with organizational and accounting expertise to conduct a management and accounting review of the Auditor-Controller’s Office. Subsequently contracts and supplemental budgets were executed with Craig Goodman, CPA (March 13, 2018) and Cooperative Personnel Services (March 20, 2018) to review the accounting and budget practices, as well as the management practices in the Auditor-Controller’s Office.

Today’s action is the first report to be received by your Board on the Accounting and Management Review.

FINANCIAL IMPACT:

The cost for the services of Craig Goodman, CPA are \$20,000. The tax loss reserve fund was utilized to cover this additional expense.

This action supports the Board’s Strategic Framework by safeguarding the public’s trust by managing resources to ensure sustainability of services.

OTHER AGENCY INVOLVEMENT: None.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Board Discretion.

ATTACHMENTS:

Craig Goodman Assessment of Management and Accounting Practices and Processes

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A. Identify the accounting and budget practices that the County is not following as referenced in a local media publication on Nov. 17.

Budget

The County Budget Act (Government Code sections 29000-29144) sets forth the authority and requirements for both creating and amending the County Budget. Pursuant to Government Code section 29002, it applies to counties, dependent special districts, and other agencies whose affairs and finances are under the supervision and control of the board. The State Controller's Office (SCO) publishes the County Budget Guide (https://www.sco.ca.gov/pubs_guides.html) to provide current information to assist counties in the preparation of the annual Adopted Budget and reflects applicable Governmental Accounting Standards Board (GASB) pronouncements up to and including GASB Statement No. 54.

Pursuant to the provisions of the County Budget Act, the State Controller has prescribed mandatory forms required to be used in the presentation of the annual adopted county budget, and budgets for those dependent special districts and other agencies that are required to be included in the budget document per (GC) §29002. They are also highly recommended in the recommended budget, but are only required in the adopted budget.

Budget Claims

1. *When looking at the County of Humboldt's current and past year budgets, I was unable to find the required budget schedules prescribed by the State Controller's Office in the County's Adopted Budget. I was directed to some of the SCO reports in the adopted budget agenda item for the current fiscal year.*

Recommendation: I recommend that the CAO either include all required SCO budget schedules in the County's adopted budget or submit alternative schedules to the State Controller's Office for pre-approval as a substitute for the required schedules.

2. *There are multiple statements in the November 17th Article stating, "...over the past three decades the Board of Supervisors and the County Administrative Office have deliberately taken over responsibilities that rightly belong to (the Auditor-Controller), including compiling the county budget, leaving him without enough resources to function." and "... the county had to cut back on staffing, and ... the Board and the CAO used this as an opportunity to seize the purse strings."*

Recommendation: No change is needed as the Board of Supervisors has the authority to delegate the preparation of the County budget to the CAO or the Auditor-Controller.

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3. *There is a concern that the Adopted County Budget is not in balance, financing sources and financing uses are not equal. Government Code section 29009 states that "In the recommended, adopted, and final budgets the funding sources shall equal the financing uses."*

Recommendation: If the State Controller's prescribed budget forms are used, then this information would be found on Schedule 1. If the County seeks alternative schedules as discussed above, then this information should be included in the County's proposed alternative schedules.

4. *There is a concern that transfers in and transfers out, both operational and Intrafund, are not in balance in the Adopted County Budget.*

Recommendation: I suggest that the CAO verify that transfers in and out and intrafund transfers in and out are all in balance during their preparation of the County budget. It is more important that the overall County budget be in balance than transfers in and out. If transfers in and out are not in balance then they can be fixed by a simple budget change during the fiscal year.

5. *There is a statement that "Mellett doesn't even attend budget meetings." If neither the Auditor nor his/her designated deputy attend the budget meetings; then their absence from the budget meetings violates the County Budget Act.*

Recommendation: I recommend that the Auditor-Controller comply with the Government Code and either personally attend the budget hearings or designate a deputy to fulfill the Auditor-Controller responsibilities.

6. *There is a statement that "staffing and funding requests should be made during the annual budget review, not mid-fiscal-year, where we are now."*

Recommendation: No recommendation is needed. The County Budget Act allows adjustments to staffing and funding throughout a fiscal year with Board approval.

7. *There is a statement that "Large sums of money are being held in trust funds that aren't documented in the budget." Governmental trust funds are currently not required to be budgeted by the County, but expenses are being paid directly from governmental trust funds without Board of Supervisor authorized appropriations.*

Recommendation: As discussed below, I suggest that the County reclassify the County money held in trust funds to special revenue funds or permanent funds and budget for them in those funds.

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Accounting

Government Code section 30200 - Under this division, the Controller shall prescribe for counties uniform accounting procedures conforming to the Generally Accepted Accounting Principles (GAAP). The procedures shall be adopted under the provisions of Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 and shall be published in the California Code of Regulations either in their entirety or by reference. The Controller shall prescribe such procedures after consultation with and approval by the Committee on County Accounting Procedures. Approval of such procedures shall be by a majority vote of the members of the committee. The vote may be conducted by mail at the discretion of the chairperson of the committee, provided however, that should one or more members of the committee request a meeting for the purpose of voting, the chairperson shall call a meeting of the committee as provided in Section 30201.

The State Controller's Office has published the Accounting Standards and Procedures for Counties (ASP Manual) (https://www.sco.ca.gov/pubs_guides.html) to satisfy their requirements in Government Code section 30200. As stated in that manual: "The ASP manual details the uniform charts of accounts, fund structures, functions and activities, and includes specific accounting procedures for specialized fields. The intent is to:

- Ensure conformance with GAAP; and
- Facilitate comparison and analysis of county financial reports on a statewide basis by minimizing differences between counties' philosophies, methods, and terminologies.

The ASP manual serves as a guide to aid counties in the implementation of accounting and financial systems. It also ensures that the systems as conceived will continue—through changes in personnel—to operate effectively, answer questions on procedure, offer aid in audits, and provide support in systems evaluations."

Unfortunately, it is impossible for the GASB statements to be current in the ASP Manual. Thus, Counties are also required to implement all applicable GASB statements by the stated effective dates. The main purpose of GASB statements is to provide uniform financial reporting standards nationwide. A few of these GASB statements may also have an impact on budget and accounting procedures, such as GASB Statement Nos. 34 and 54.

Accounting Claims

1. *The County does not have a year-end process established to guarantee that all GAAP entries are made for financial reporting in preparation for the external auditor. In fact, there is no established practice or use of One Solution or another software reporting program to prepare the County's Basic Financial Statements. Instead, the County's external auditor is booking the year end GAAP entries in their software based on management's guidance and producing the basic financial statements.*

Recommendation: I recommend an Accountant be trained as well as the Assistant Auditor-Controller and support staff to perform these functions. It is clear from earlier external auditor reports that this

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financial reporting function has been neglected. I cannot determine if this is due to under staffing or loss of institutional knowledge.

Creating a year end reporting process and implementing a software program with which to prepare the County's basic financial statements will require a commitment from many County departments, such as the Auditor-Controller, CAO, Information Technologies, and many others.

2. *The County has not adopted a formal capital asset policy. (Management Report finding 2010-2017)*

Recommendation: I recommend that the CAO and the Auditor-Controller work together to establish policies and procedures for the County regarding capital assets.

3. *The County's chart of accounts should be detailed enough as to provide adequate management information. (Management Report finding 2010-2017)*

Recommendation: I recommend that the CAO and Auditor-Controller Offices work jointly to review the existing chart of accounts and determine what changes are needed to provide adequate management information for both budget and financial reporting.

4. *Governmental Trust Funds need to be reviewed for compliance with GASB Statement No. 34, which should have been implemented in FY 2001-02.*

Recommendation: I recommend that the CAO and the Auditor-Controller work together to determine which trust funds are required and how to reclassify them in the County fund structure.

5. *There are no auditor-controller policies and procedures for county departments to follow.*

Recommendation: I recommend that the Auditor-Controller make contact with other Auditor-Controllers to determine what procedures are issued in those counties and determine which procedures would be helpful in the County of Humboldt. I would also suggest that county departments be involved in the creation and/or review of the proposed procedures before they are implemented to afford them the opportunity of pointing out any difficulties with implementation. This would allow any exceptions to be issued with the procedure.

B. Internal service fund direct billing

The procedures and methodologies used to calculate direct billings of internal service funds (cost centers) must be approved by the State Controller's Office during review of the County's Cost Plan.

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Section 2230 of the SCO's Handbook of Cost Plan Procedures for California Counties requires the following regarding general billing requirements:

Counties must meet certain requirements in developing the billing mechanisms for departments charging for services. Any ISF or central service budget unit that bills for its services must provide all of the following:

- A description of the types of services provided and their relevance to federal and state programs conducted by the county;
- The items of expense included in the cost of each service;
- Identification of the departments that received services;
- A concise and complete description of the method used to develop the billing rate or rates used in charging for services;
- A concise and complete description of the accounting treatment and method of adjusting any over/under-recovered costs at fiscal yearend; and
- A listing of all non-operating transfers into and out of the fund.

Unless approved in the current Cost Plan Negotiation Agreement concluded between the county and the State Controller's Office, county departments may not claim reimbursement for direct billings from grantor agencies.

Counties may directly charge operating departments for 2 CFR Part 200 central-support services that have been allocated to them in the cost plan. If these cost plan charges are not applied to reduce cost plan allocated costs, controls must be put in place to ensure that the amounts charged are not claimed as direct costs on any grant claims for reimbursement. The practice of directly charging 2 CFR Part 200 allocations must be fully explained in cost plan narratives.

Recommendation: I recommend the CAO and the Auditor-Controller work together to determine if the direct billing procedures and methodologies used by the County are compliant with the guidance included in SCO's Handbook of Cost Plan Procedures for California Counties.

C. Allocation of A-87 (or 2 CFR part 200) revenue.– County Cost Allocation Plan (Cost Plan)

The County Administrative Office currently uses the Cost Plan to charge non-General Fund departments, as well as General Fund departments who have federal grants, their fair share of the cost plan. This is a common practice in many counties. Although the Cost Plan may not be the best allocation method, using it

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allows the county to avoid additional administrative costs in calculating another cost allocation plan other than the federally required Cost Plan.

General Fund departments should not be charged because those departments are all part of the General Fund and making the entry for budget purposes would only inflate the budget. In addition, these entries would have to be eliminated for financial reporting purposes to be in compliance with GAAP. Thus, there is no value added in making entries for General Fund departments without federal grants, in fact, making these entries would be inefficient and a waste of valuable resources.

It was noted that a few departments were charged less than their full share of the Cost Plan. Reasons for not charging the full amount are: law restrictions, budget restrictions, only a portion of the total cost is charged that is applicable to federal grants, etc. However, such restrictions or calculation should be noted in the backup documentation as to provide a clear trail for those processing the entries and external audit purposes. Such notation should show that the lesser allocation is reasonable and defensible.

The County Administrative Office offsets these Cost Plan charges to a revenue object in the discretionary revenue department instead of crediting the County's cost centers. There is no requirement that the County cost centers receive the Cost Plan revenues directly. So the County's practice is allowed. However, this practice does tend to overstate the "true" net county cost of the County cost centers to the General Fund in the County's adopted budget.

Recommendation: No recommendation is needed as the County's process appears to be compliant. However, a "true" net county cost amount would allocate those revenues generated by the cost centers to those specific cost centers. Not all County cost centers generate the same amount of recoverable revenues.

D. Cash handling process and reconciliation

Cash Handling Process

Cash handling procedures are usually created by the County Auditor-Controller with assistance from the County Treasurer.

Recommendation: I recommend that the Auditor-Controller make contact with other Auditor-Controllers to determine what procedures are issued in those counties and determine which procedures would be helpful in the County of Humboldt. I would also suggest that county departments be involved in the creation and/or review of the proposed procedures before they are implemented to afford them the opportunity of pointing out any difficulties with implementation. This would allow any exceptions to be issued with the procedure.

Monthly Cash Reconciliation

Government Code Section 26905 – states that not later than the last day of each month, the auditor shall

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reconcile the cash and investment accounts as stated on the auditor's books with the cash and investment accounts as stated on the treasurer's books as of the close of business of the preceding month to determine the books of the treasurer and the books of the auditor are in agreement.

Recommendation: I recommend the Auditor-Controller bring the reconciliations current.

E. Separation of AP and Purchasing

There are multiple locations in the Government Code that empower the board of supervisors to employ or authorize a purchasing agent for the county. It does not require this function to be placed in the County Auditor-Controller's Office. However, Government Code Section 29741 states that the auditor shall audit and allow or reject claims in lieu of, and with the same effect as, allowance or rejection by the board of supervisors for expenditures which have been authorized by purchase orders issued by the purchasing agent or other officer authorized by the board.

Based on the above code sections, it would appear that internal control of the county would be strengthened by having a separation between the purchasing and accounts payable functions. However, it is equally important that county policy and procedures for purchasing be developed between both the CAO's office, where the purchasing department resides, the County Auditor-Controller's Office, where accounts payable resides and some key departments that represent the countywide departmental use of purchasing, so that county departments can efficiently and effectively use the purchasing function without incurring problems with accounts payable. Communication between the CAO, Auditor-Controller and department/(customers) must be open and immediate to address any issues that arise.

Recommendation: No recommendation as to purchasing being a function of the CAO as such is allowed by the Government Code.

I recommend that the CAO and Auditor-Controller work together to establish purchasing policies and procedures that clearly identify the requirements departments must follow to ensure timely processing of purchasing orders and payments.

F. Training for Property taxes, cost allocation plan and general training

Property Taxes

The County Auditor Controller uses Megabyte for property tax system and contracts out the preparation of the County cost allocation plan to MGT. Currently, the County Auditor-Controller, a Senior Accountant-Auditor and a part-time Senior Fiscal Assistant are responsible for the property tax functions in the County Auditor-Controller's Office. The County Auditor-Controller has been doing the bond rate calculations, direct charges, uploads unitary rolls, AB8 Calculations (not using Megabyte to calculate AB8), apportionments, and redevelopment.

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A Senior Accountant-Auditor has been doing daily tax roll maintenance (refunds, roll corrections, special assessments, and any other corrections), supplemental tax extensions, review the supplemental refunds (automated), and some apportionments. This work is being coordinated with three other departments using an innovative supporting framework called HUM21 and a Project Team known as Connect Four.

It was brought to my attention that there are a number of property tax tasks which are currently not being completed. Reconciliations between Megabyte and the general ledger, property tax trust funds, unclaimed property taxes are not being processed due to the lack of a procedure for processing the unclaimed property taxes.

With the recent retirement of the Auditor-Controller it is important to provide training to existing and new tax staff to guarantee that property tax responsibilities are performed in a timely and accurate manner.

Recommendation: I recommend that tax staff be allowed to attend the quarterly property tax manager's meetings to stay current on property tax changes. I suggest that other forms of property tax training also be made available to tax staff, such as the Property Tax Manual, Megabyte training, Megabyte user group meetings (including the annual meeting). However, the best type of property tax training is one-on-one training on the job. So it is important to share the property tax institutional knowledge with at least two staff members and a manager to protect the County from losing such knowledge. In the alternative, hands on training with a similar County using Megabyte would be helpful. Unfortunately, not all counties have made the same elections and therefore, property taxes may calculate differently county to county.

Cost Allocation Plan

The County Auditor-Controller contracts with MGT to prepare the Cost Allocation Plan. However, County Auditor-Controller staff gathers the necessary information from all of the cost center departments and inputs the information into Excel files to be delivered to MGT for preparation.

If the County Auditor-Controller was to prepare the Cost Allocation Plan it would require the purchase of a software program, like MAXCAP, or development of an internal processing mechanism, which would require a project team with IT. In addition, County Auditor-Controller staff would need further training regarding how to use the software and prepare/compile the Cost Allocation Plan.

Recommendation: I believe the Cost Allocation Plan training that would benefit the County would be a joint training with the State Controller's Office, the cognizant agency for County Cost Allocation Plan review for California. During that training, the State Controller's Office would present the requirements of the program by using their Handbook of Cost Plan Procedures for California Counties. The balance of the training would be discussing the process of gathering data and what departments need to do to provide that information, such as time studies and dividing the cost center into categories with determining a reasonable and defensible allocation methodology.

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General Training

Adequately trained staff is vital in operating an effective and efficient Auditor-Controller's Office. In speaking with staff, it became apparent that training, in general, is lacking. The following are some key areas of concern:

At the time of my assessment there was no internal training on One Solution or other software being used by the County. This has recently changed with the county bringing in One Solution and a consultant to assist with training. The County should continue to hire trainers, or increase the capacity of Information Technology, to provide training classes for all County employees, especially One Solution.

The State Association of County Auditors provide quarterly training opportunities for property tax manager, payroll managers, accounting & reporting managers, and internal auditors. These sessions include presentations regarding current issues that many California counties are facing.

Government Finance Officers Association offers a number of training opportunities for governmental accountants, especially in the area of financial reporting.

Recommendation: I recommend the County make a commitment to invest in the Auditor-Controller staff and County staff through training, both internally and externally.

Auditor-Controller's Office – Additional items of concern

1. *Government Code Section 24051 – On or before July 10th each year or other interval designated by the Board of Supervisors (not greater than 3 years), each department, officer and Board of Supervisor governed district must submit an inventory under oath to either County Clerk OR County Auditor according to the procedure prescribed by the Board of Supervisors.*

Recommendation: No recommendation is needed. This task should be scheduled to be completed in a timely manner. It is possible that staff turnover has contributed to missing this deadline.

2. *Government Code Section 26883 – The Board of Supervisors has the power to require County Auditor-Controller to audit the accounts and records of any department, office, board or institution under its control and any district funds kept in the County Treasury.*

Recommendation: I recommend upon the completion of the Cooperative Personnel Services' Staffing Review that the CAO revisit the Auditor-Controller's budget to guarantee that sufficient appropriations are provided to the Auditor-Controller to perform the duties of the Controller.

3. *Government Code Section 26909 – states the County Auditor-Controller shall make or contract with a certified public accountant (CPA) or public accountant (PA) to make an annual audit of the*

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accounts and records of every special district within the county for which an audit by a CPA or PA is not otherwise provided.

Recommendation: I recommend that the Auditor-Controller assign a staff member to establish the process for tracking and enforcing this requirement.

- 4. Government Code Section 26920 – states that the county auditor shall perform or cause to be performed, at least once each quarter, a review of the treasurer’s statement of assets in the county treasury. At least annually, the county auditor, shall perform or cause to be performed an audit of the assets in the county treasury and express an opinion whether the treasurer’s statement of assets is presented fairly and in accordance with generally accepted accounting principles. This annual audit replaces one of the earlier mentioned quarterly reviews.*

Recommendation: I recommend that the Auditor-Controller assign a staff member to establish the process for performing this requirement.

G. Personal Observations

It was an honor meeting with all of the Humboldt County staff involved in this project..Everyone was professional and willing to participate in this project. It is my hope that this report begins the process of helping the County of Humboldt to take another step towards its value statement:

The Board of Supervisors wishes to promote an organizational environment in which staff and department heads are encouraged to explore innovative ways to align the county with current external realities, and are on the lookout for opportunities to improve our organization and the community.

With this in mind, I have the following personal observations:

1. It is imperative that the County Cost Centers (i.e., Auditor-Controller, County Administrative Office, Human Resources, Information Technologies, County Treasurer, etc.) have a healthy and professional working relationship with each other for the benefit of the County and its citizens. All County staff with whom I met stated a willingness to build a working relationship. Such a relationship has to develop over time and be built upon respect, trust and communication.
2. It is imperative that the Auditor-Controller’s Office develop a professional team who encourages and trusts one another. Leadership doesn’t have a title and it can happen at all levels of a department. However, department leadership sets the tone for the department. Thus, it is imperative that department leadership value and lead its staff, whether complementing, motivating, correcting or modeling.

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3. Auditor-Controller staff experience. When looking at an organizational chart for the Auditor-Controller's Office, it became apparent why the office is struggling to keep up, lack of County experience in key positions.
 - a. At the time of my visit, there were four vacant positions (Accountant-Auditor II, Senior Accountant Auditor, Senior Fiscal Assistant, Payroll Specialist I) and .60 frozen position (Senior Fiscal Assistant)
 - b. The payroll section is the veteran section of the office. With a combined 31+ years of experience, the payroll section has developed strong internal working relationships. They respect one another and rely on each other to accomplish the section's goals.
 - c. The accounts payable section has one Senior Fiscal Assistant with 9 years of experience and another Senior Fiscal Assistant from DHHS.
 - d. The audit & cost accounting section has two Senior Accountant Auditors with less than two years of combined experience in this section and a vacant Accountant-Auditor II.
 - e. The property tax section has one Senior Accountant-Auditor with six years of experience.
 - f. The front desk, cash receipts, and data entry section has a Fiscal Assistant I, Fiscal Assistant II and an extra help Office Assistant with a combined two years of experience.

There has been a loss of institutional knowledge over the past years for which succession planning was severely lacking or non-existent. When this happens, the newly hired or promoted staff has to figure out what tasks are supposed to be done. In many cases, they don't know what is required to be done; so much of their time is spent researching what needs to be done. This opens up the County to penalties and fines due to delinquencies. It also causes frustration to the staff as they feel like they are getting further and further behind, which they are. It seems like more staff would solve the problem, but that isn't always the case. What the office needs is someone who knows what needs to be done, how to do it and how to share the information. Once you have adequately trained all staff in the office, then you will know if the office is understaffed for the duties it is responsible for performing. In the short term, you may need to add more resources to the Auditor-Controller's Office to minimize the risk to the County and to complete the above mentioned projects. Whether staff size or composition needs to change can be determined along the way.

The Auditor-Controller's Office does appear to be lean towards the top of the department. Most Counties, the size of Humboldt, have an Auditor-Controller, Assistant Auditor-Controller, Accounting Manager, Payroll/Accounts Payable Manager, and Internal Manager (if applicable). There are also around five staff handling payroll and accounts payable, four internal auditors (if applicable) handling internal audits and tracking federal grant moneys (single audit), six staff handling accounting, reporting and property taxes, and one executive administrative assistant.

Since there are limited internal audit functions we are left with 13 full-time equivalent (FTE) allocated and funded positions, .60 frozen Senior Fiscal and a 1.0 FTE primarily funded by the

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Department of Health and Human Services and the General Fund. There are additional extra-help positions. The question is whether there is the right balance of accountant classifications to accomplish the tasks. The other question is whether these positions are sufficient to meet the duties required by statute. Staffing should be further evaluated upon the completion of the CPS Staffing review.

It is near impossible to make an honest assessment of whether the current staffing positions will be sufficient for the Auditor-Controller's Office operations until they are all adequately trained.