



COUNTY OF HUMBOLDT

For the meeting of: 12/18/2018

File #: 18-1644

To: Board of Supervisors

From: Auditor/Controller

Agenda Section: Departmental

SUBJECT:

Auditor-Controller Management and Accounting Review Update

RECOMMENDATION(S):

That the Board of Supervisors:

1. Receive the staff report on activities identified in the Auditor-Controller Management and Accounting Practices report prepared by Craig Goodman, Certified Public Accountant.

SOURCE OF FUNDING:

1100 General Fund

DISCUSSION:

On June 19, 2018 your Board received a report from Craig Goodman, Certified Public Accountant (CPA) entitled the Auditor-Controller Assessment of Management and Accounting Practices and Processes. On this date, your Board directed staff to return in 6 months to provide an update on this report. Today's report contains responses to Mr. Goodman's recommendations and focuses on the follow-up and actions taken since the original report came to your Board.

FINANCIAL IMPACT:

Staff costs associated with the preparation of this update were included in the Fiscal Year 2018-19 budget. The tax loss reserve fund was utilized to cover the initial expense of the report developed by Mr. Goodman, CPA. Implementation of some of the recommendations may require an additional financial investment.

This agenda item supports your Board's Strategic Framework, safeguarding the public trust by managing resources to ensure sustainability of services.

OTHER AGENCY INVOLVEMENT:

None.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Board Discretion.

ATTACHMENTS:

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Assessment of Management and Accounting with Follow-up Responses

PREVIOUS ACTION/REFERRAL:

Board Order No.: I-1

Meeting of: June 19, 2018