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HC

**HUMBOLDT COUNTY AUDITOR-CONTROLLER
ACCOUNTING SERVICES IMPROVEMENT WORK GROUP
CHARTER**

2019



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Auditor-Controller Office

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AUDITOR-CONTROLLER OFFICE

Vision

The Department's vision is:

XXX (If you have one)

Mission

The Department's mission is:

XXX

Roles & Responsibilities

(pulled from the website, you may want to also list here your relationship to the other county Departments)

1. Accounts for property tax monies
 2. Apportions and distributes to the various entities the property tax monies collected by the Tax Collector
 3. Audits and issues payroll checks
 4. Audits and processes claims for payment
 5. Compiles the county budget
 6. Computes rates for school bonds
 7. Computes the amount of taxes due
 8. Issues receipts for all monies received by the county
 9. Maintains personnel earning and benefit records
 10. Prepares financial reports
 11. Records the financial transactions of the county and other related agencies
 12. Serves as chief accounting officer in the county
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Charter of the Accounting Services Improvement Work Group

Purpose and Duties of the ASIWG

The purpose of the ASIWG is to support the Auditor-Controller's office to effectively implement required changes to the accounting practices and processes across all County departments.

The intent of the ASIWG is to:

- Understand the intended relationship between the Auditor-Controller's office and all other County Departments
- Understand the prioritized accounting changes that are necessary to bring the County into compliance with GASBY, GAPP, and various recommendations from the XXX Report
- Understand what is required for the County to achieve a perfect audit, and the consistency and transparency that is foundational to achieving this goal
- Work with the Auditor-Controller to develop shared definitions and understandings of relevant terms so we are all working from a common understanding
- Work with the Auditor-Controller to identify strategies to support consistent and timely implementation of prioritized accounting changes within departments
- Assist the Auditor-Controller in executing the identified strategies within member's respective departments.
- Provide an initial assessment of within twelve months of the first meeting to the Board of Supervisors. (Wasn't sure about this function or timeline of the Work Group)

Desired Outcomes of ASIWG

By the completion of the Accounting Services Improvement Work Group's work in 2019, the Auditor-Controller's Office hopes to have achieved the following outcomes.

1. Increased Departments' understanding of the role and responsibilities of the Auditor-Controller's Office, and it's relationship to all other County Departments
2. Consistently implemented required accounting changes via co-designed strategies within all County Departments resulting in the County being well-positioned to have a perfect audit.
3. Board of Supervisors understands the progress of implementation of the change management plan along with an initial assessment of the impact.

Business and Organization of the ASIWG

The Accounting Services Improvement Work Group will...

- Receive a change management plan from the Auditor-Controller's staff and rationale; co-design implementation strategies for the prioritized changes; and provide feedback about the effectiveness of implementation progress.
- Meet 8 times (January, February, March, May, July, September, November 2017, and January 2018). A statement about this group may continue to meet quarterly in response to GASBY pronouncements.
- Have a facilitator to support the group to achieve it's charter.
- Have meeting notes recorded, which will be distributed to work group.
- Have staff support by XXX.
- Form subcommittees, if it is determined to be necessary, to address any of the implementation strategies.
- Present an update the Board of Supervisors on the progress of the ASIWG at the end of 12 months, and is to be made jointly by the Auditor-Controller and the Chairperson of the ASIWG.

ASIWG Decision-Making Process

The Accounting Services Improvement Work Group is an advisory body only, and there shall be no right or obligation on the part of the County or the Auditor-Controller's Office to implement the work and implementation/strategy plan of the work group. However, the intent is for the Auditor-Controller's Office to work in a spirit of partnership and with this work group to achieve the shared intent.

For the purpose of agreeing on the change implementation strategies, the ASIWG will make decisions by consensus. In other words, every ASIWG member:

- Understands the decision
- Has had a chance to express his or her concerns
- States that he or she is willing to actively support the decision(s).

Every effort will be made to reach consensus. When consensus on any recommendation cannot be reached in a timely fashion and there is significant disagreement over direction, the fallback will be for the Auditor-Controller's office to make the final decision.

Charter of the Accounting Services Improvement Work Group (continued)

Chair and Vice Chair Role

I would suggest that this would be helpful, in addition to having a designated facilitator

- In an environment of shared leadership, support and help the Work Group to carry out its charter
- Encourage participation and help create a civil, collaborative environment
- With input from the Work Group, plan meetings with facilitator/consultant
- Participate as a Work Group member
- Open and close each Work Group meeting, facilitate public comment period
- Review meeting minutes prepared by the Auditor-Controller's Office Secretary, prior to distribution

Work Group Members Role

- Participate actively and fully in Work Group work to achieve the charter
- Share committee and subcommittee leadership responsibilities
- Surface issues and work to resolve them collaboratively during meetings
- Take responsibility for any identified assignments between meetings and preparing for meetings
- Share insights and learning with other Work Group members during meetings
- Actively challenge themselves to pursue fresh approaches and perspectives; explore new pathways
- Seek meaningful input and feedback from stakeholders and fairly consider it
- Commit to follow-through on this charter until it is completed
- Contribute to development of meeting agendas
- Attend all agreed-upon meetings
- Note: Should any member of the Accounting Services Improvement Work Group be absent from two consecutive regular meetings of the Work Group without showing good cause, at the third consecutive regular meeting from which the member is absent, his or her place shall become vacant and reported to the Board of Supervisors who shall appoint another member for the unexpired term of the absent member.

Charter of the Accounting Services Improvement Work Group (continued)

Consultant/Facilitator/ Recorder Role

- Contribute process knowledge and advocate for fair and effective process
- Help plan Work Group agendas
- Facilitate Work Group meetings
- Encourage participation and help create a civil, collaborative environment
- Help group stay focused on task and build agreements
- Remain neutral and make sure each Work Group members' thoughts and ideas are heard and that input and feedback from stakeholders and interested members of the public is fairly considered
- Capture Work Group members' ideas as accurately as possible on flip chart paper during meetings

Auditor-Controller's Office Secretary Role

- Schedule meetings; send notices of meetings
 - Keep minutes of all meetings; collaborate with facilitator/recorder to insure consistency between notes graphically scribed during meeting; distribute meeting minutes
 - Prepare correspondence under the direction of the Chair or Vice-Chair
 - Maintain membership lists
 - Maintain the files of the committee
 - This staff member is not a member of the committee and shall have no vote on any item to come before the committee
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Charter of the Accounting Services Improvement Work Group (continued)

Operating Agreements

I usually have the group build these in the first meeting

- Keep the "good of the whole" in mind at all times
- One person speaks at a time
- Take care when sharing personal experiences, as this is a public meeting
- Give frequent reminders that this is a Brown Act governed meeting
- Be strong/tough on the issues, not against people
- Live the values we all bring, including: open-mindedness; honesty; inclusiveness; diversity; healing; recovery; cultural practices and beliefs; access; service to our community; equity; listening to learn; empowerment; justice; value of adults, parents and children; client-focus; fairness; motivation; respect for each other's values, backgrounds, histories, positions and interests (These all came from a check-in question about 1 value each member brings to the group)

Meeting Procedures

These may not have to be as formal for this Work Group

- Chair, or Vice Chair in Chair's absence, Department Director, and Facilitator define outcomes and plan an agenda for each meeting
 - Chair or Vice Chair opens and closes each meeting, facilitates public comment period
 - Facilitator opens each meeting by reviewing and checking for agreement on outcomes and agenda
 - Facilitator closes each meeting by summarizing agreements, action items and asking Work Group to evaluate meeting and how they are functioning as a group
 - Distribute meeting notes (both recorded during meeting and as captured by secretary) within seven days after meetings
 - Distribute meeting agendas prior to the meetings
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