



# COUNTY OF HUMBOLDT

For the meeting of: 1/12/2021

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File #: 21-51

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**To:** Board of Supervisors

**From:** Human Resources

**Agenda Section:** Departmental

**SUBJECT:**

Review Recommendations related to Staffing of the Auditor-Controller's Office

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Receive and file staff report and provide further staff direction regarding staffing allocations in the Auditor-Controller's Office including potential associated budget adjustments;
2. Approve the revised classification specifications for the Assistant Auditor-Controller classification;
3. Approve the new Supervising Accountant-Auditor classification; and
4. Direct County Human Resources (HR)/Risk Management to conduct an operational realignment study.

**SOURCE OF FUNDING:**

General Fund

**DISCUSSION:**

**Background**

At the Board of Supervisors (BOS) meeting of September 29, 2020, the Auditor-Controller (AC) requested the allocation of additional staffing resources comprised of one (1) Assistant Auditor-Controller, one (1) Senior Accountant/Auditor and one (1) Executive Secretary. Because the requests for increased position allocations were not agendaized for your Board's discussion and action, the Board directed the County Administrative Officer to return at a later date to identify resource allocations that would be required to assist the Auditor-Controller in completing the general ledger mapping document required for the transition to ADP.

At the October 13, 2020 Board of Supervisors Special Meeting, your Board received a staff report which outlined the Auditor-Controller's request for three (3) permanent positions: one (1) Assistant Auditor-Controller, one (1) Senior Accountant-Auditor and one (1) Executive Secretary. At this meeting, the Board directed staff to return with classification reviews to include relevant licensure and

government code, and return with long-term support recommendations.

At the November 23, 2020 Board of Supervisors Special Meeting, your Board directed County HR/Risk Management to return with position classification work, potential operations realignment recommendations, analysis of a potential staffing study and include supplemental budgets if necessary.

### **DISCUSSION OF ISSUE #1: Review of relevant licensure and government code**

As directed by your Board, County HR/Risk Management reviewed the relevant licensure and government code of classifications in the Auditor-Controller's Office.

Per California Government Code, Qualifications for Office, Section 26945 - 26946 ("Attachment 1") applied to the Auditor-Controller classification as follows:

**Section 26945:** "No person shall hereafter be elected or appointed to the office of county auditor of any county unless the person meets at least one of the following criteria:

(a) The person possesses a valid certificate issued by the California Board of Accountancy under Chapter 1(commencing with Section 5000) of Division 3 of the Business and Professions Code showing the person to be, and a permit authorizing the person to practice as, a certified public accountant or as a public accountant.

(b) The person possesses a baccalaureate degree from an accredited university, college, or other four-year institution, with a major in accounting or its equivalent, as described in subdivision (a) of Section 5081.1 of the Business and Professions Code, and has served within the last five years in a senior fiscal management position in a county, city, or other public agency, a private firm, or a nonprofit organization, dealing with similar fiscal responsibilities, for a continuous period of not less than three years.

(c) The person possesses a certificate issued by the Institute of Internal Auditors showing the person to be a designated professional internal auditor, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.

(d) The person has served as county auditor, chief deputy county auditor, or chief assistant county auditor for a continuous period of not less than three years.

### **Section 26945.1.**

(a) Any person serving in the capacity of county auditor shall complete at least 40 hours of qualifying continuing education, pursuant to subdivision (b), for each two-year period, beginning January 1, 1998, and completing at least 10 hours in each year of the two-year period. At least 20 of the 40 hours of continuing education shall be obtained in governmental accounting, auditing, or related subjects.

(b) Qualifying continuing education may be obtained in the areas of accounting, auditing, or related subjects. In addition, qualifying continuing education may be obtained in any other subject, if it can be demonstrated that the specific educational program contributes to professional competence.

(c) With respect to a county auditor who is a licensee of the California Board of Accountancy, or of the accountancy licensing authority of any other state, or who possesses a certificate issued by the Institute of Internal Auditors, continuing education obtained for purposes of renewal of the license or certificate may be applied to satisfy the requirements of this section.

**Section 26946:**

The provisions of this article shall become effective in only those counties in which, prior to the first day of the period for filing declarations of candidacy for the office of county auditor, the board of supervisors by a unanimous vote, at a regular meeting with all members present, enacts an ordinance adopting the provisions of this article. The ordinance so adopted may be repealed by the board of supervisors at any time.

**Humboldt County Code, Title II Administration, Division 4 County Department and Offices, Chapter 3 Section 243.2** (“Attachment 2”) delineated the qualifications for County Auditor. The County Code expressed the same State of California’s qualification requirements. Furthermore, the County Code explicitly stated the same required continuing education of a county auditor.

**RECOMMENDATION TO ISSUE #1**

It is recommended that your Board

1. Receive and file this portion of the staff report with respect to the review of relevant government code and licensure; and
2. Provide further staff direction, as needed.

It should be noted the Auditor-Controller made the following comment in the county’s agenda management system:

“The proposed Special Presentation, Number 21-40, which you submitted to one or more persons for review and/or approval has been returned to you by Karen Paz Dominguez with the following comments:

The board did not direct for a study of the requirements to be the Auditor-Controller. They specifically requested that qualifications be studied for the specific accounting positions I requested. Qualifications for A-C are irrelevant and outside of the Board's control. Why is HR choosing to make this item about something other than what the board directed?”

As a clarifying point, the Board requested County HR/Risk Management to review licensure and government code of classifications in the Auditor-Controller’s Office. This staff report provided the licensure and government code, and reported the code and licensure are applicable only to the Auditor-Controller’s classification. This information is further clarified in Discussion of Issues #2A and #2B below in the context for the Board to prescribe the compensation, appointment and condition of employment for all other positions, as there are no regulatory codes designated for subordinate classifications.

**DISCUSSION OF ISSUES #2A: Review of Assistant Auditor-Controller Classification**  
**DISCUSSION OF ISSUE #2B: Research and Development of New Classification of Supervising Accountant - Auditor**

As directed by your Board on October 13, 2020, County HR/Risk Management began the classification reviews of the requested Assistant Auditor-Controller and Senior Accountant-Auditor classifications.

California Government Code section 25300 provides that, “[t]he board of supervisors shall prescribe the compensation of all county officers and shall provide for the number, compensation, tenure, appointment and conditions of employment of county employees.” Additionally, the Humboldt County Merit System Rule I *General Provision*, Section 3 provides that, “[t]he Human Resources Director promulgates these Rules and may revise them as necessary provided that no revision nullifying the basic principle of a merit system shall be effective unless approved by the Board of Supervisors.”

*Classification Review Methodology*

Whereas the State of California and Humboldt County Code specified qualifications and continuing education requirements for the Auditor-Controller position, there are no regulatory codes designated for subordinate job classifications in the Auditor-Controller’s Office.

Humboldt County Merit System Rule II *Classification Plan, Classes and Positions* stated, in part, “... the classification specification shall include the class title, a summary statement of duties and responsibilities, minimum or desirable qualifications for appointment and may include such other pertinent material as the Human Resources Director, or designee may deem desirable.”

County HR/Risk Management conducted its classification review of subordinate classifications by reviewing various documents and reports:

1. 2018 Report “Humboldt County Auditor-Controller Office: Management and Operations Study.” The study was commissioned by your Board. The study was performed by CPS HR Consulting and presented to your Board on September 11, 2018 (“Attachment 3”).
2. 2019 Proposed Classification Study performed by Koff and Associates (“K&A”). Your Board commissioned an organization-wide classification and compensation study. It is important to note that while the 2019 Classification Study is pending presentation to and approval by your Board, the K&A classification drafts of certain classifications have been used to accelerate several important revisions and/or new classifications to meet multiple departmental operational objectives in the last six months.

With respect to the K&A classification study, a classification study is **not** a staffing study (making recommendations for the addition or reduction of staff). During the K&A critical data gathering phase, the current Assistant Auditor-Controller indicated it would be helpful to have a supervisory level classification. K&A did not observe any one individual was performing at the supervisor level. K&A did create a supervisory classification level so that the county could utilize it at a point in time where

operational needs supported the use of the new classification.

### **Assistant Auditor-Controller Classification Review**

To ensure consistency with the countywide classification and compensation study conducted by K&A, county HR/Risk Management utilized the same twelve comparator counties in its analysis. These comparator counties include Butte, El Dorado, Lake, Mendocino, Napa, Nevada, San Luis Obispo, Shasta, Siskiyou, Sutter, Tehama, and Yolo. Attachment 4 highlights the findings for the review of the Assistant Auditor-Controller classification. These findings are summarized below:

Of the twelve (12) comparator agencies, eleven (11) were found to have an Assistant Auditor-Controller classification. Data from the eleven (11) agencies were analyzed. The minimum qualification requirements for the Assistant Auditor-Controller classification are as follows:

- 81% required the equivalent of a bachelor's degree in Accounting or a related field.
- 18% required verification of specific accounting education.
- An average of 4.82 years of progressively responsible accounting experience.
- An average of 2 years of supervisory experience.
- 27% indicated that possession of licensure as a Certified Public Accountant (CPA) is highly desirable.

Furthermore, among these eleven comparator counties, which vary in sizes and budgets, each had only one (1) Assistant Auditor-Controller position allocation.

K&A drafted an Assistant Auditor-Controller classification specification as part of the county's organization-wide classification and compensation study. The draft classification specification was prepared utilizing information provided by the incumbent occupant of the allocated Assistant Auditor-Controller position ("Attachment 6"). Based on the additional data, County HR/Risk Management is recommending additional minimum qualification enhancements ("Attachment 7") to the proposed K&A classification specifications for the Assistant Auditor-Controller classification. The enhancements are summarized as follows:

- **Education and Experience:** *Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:*

A Bachelor's degree in Accounting from an accredited four-year college or university; or an equivalent to a bachelor's degree from an accredited four-year college or university with major coursework in accounting, economics, finance, business administration, or public administration, which included at least 21 semester units or 31 quarter units of Accounting coursework, including any combination of courses in elementary, intermediate and advanced accounting, managerial accounting, financial accounting, cost accounting, auditing, accounting information systems, governmental accounting and business law is required; AND five (5) years of progressively responsible accounting or auditing experience, including two (2) years of

supervisory and government accounting experience.

Verification of accounting coursework completed, and a bachelor's degree is required.

- **Licenses and Certifications:**

- Must possess a valid US driver's license upon date of application. Must obtain California driver's license following hire date per California DMV regulations.
- A Master's degree in Accounting is desirable.
- Possession of an active Certified Public Accountant license issued by the State of California's Board of Accountancy is desirable.

Attachment 7A is a clean version of the Attachment 7.

### **Supervising Accountant-Auditor New Classification**

While the Auditor-Controller is requesting one (1) Senior Accountant-Auditor classification, County HR/Risk Management is recommending a new classification "Supervising Accountant -Auditor" position. The supervisory level would assist the Assistant Auditor-Controller in the supervision, planning, and coordination of assigned work units. Utilizing the same twelve (12) comparator counties outlined as aforementioned, County HR/Risk Management conducted a similar review for the Supervising Accountant-Auditor classification. Attachment 5 highlights the findings for the review of the Supervising Accountant-Auditor classification. These findings are summarized below:

Through this review, seven (7) of the comparator agencies had a comparable classification with minimum qualification requirements for their Supervising Accountant-Auditor classification (or equivalent classification). Data from the seven (7) agencies were analyzed. The minimum qualification requirements for the Supervising Accountant-Auditor classification are as follows:

- 100% required the equivalent of a bachelor's degree in Accounting or a related field.
- 28.57% required verification of specific accounting education.
- An average of 3.17 years of progressively responsible accounting experience.
- An average of 0.57 years of supervisory experience.
- 0% indicated that possession of licensure as a Certified Public Accountant (CPA) is highly desirable.

Among these seven agencies, four had currently allocated positions in their Auditor-Controller's Office with two agencies having two position allocations and two agencies having one allocated position.

County HR/Risk Management reviewed the K&A proposed Supervising Accountant-Auditor classification and its minimum qualifications ("Attachment 8"). Based upon the additional research performed, County HR/Risk Management is recommending enhanced minimum qualifications ("Attachment 9"). Attachment 9A is a clean version of Attachment 9.

On November 17, 2020, County HR/Risk Management submitted four classification specifications

(Attachments 6-9) to the Auditor-Controller and Assistant Auditor-Controller for review and comments.

It is important to delineate the actions/timeline taken by County HR/Risk Management to date with respect to the classification review and preparation of this staff report:

- October 13, 2020: Your Board directed HR to review the classifications to include relevant licensure and government code and return to the BOS with a recommendation.
- From October 14, 2020 through November 16, 2020: HR conducted the classification reviews of the 2 positions.
- November 17, 2020: HR provided the AC and the Assistant AC the classification drafts for review and comments.
- November 23, 2020: HR follow up #1
- November 24, 2020: The AC stated she did a preliminary review and questioned the removal of references to payroll and supervision from the proposed Assistant Auditor-Controller's job description. She stated that she "intent to continue reviewing and will provide another update soon..."
- November 29, 2020: HR follow up #2: HR clarified that the supervision function was never removed from the proposed classification specifications. HR requested the AC to provide a brief description of the payroll duties from the Auditor-Controller's Office operational functions. This would help HR develop a better understanding. HR has not received any responses or clarifications from the AC.
- December 1, 2020: HR follow up #3: HR informed the AC of a special meeting of December 4, 2020. HR again requested feedback of the two classifications so that they could be attached to the HR staff report.
- December 1, 2020: The AC indicated that the "soonest" availability is the first meeting in January 2021.
- December 16, 2020: HR follow up #4. HR received no responses to the proposed Assistant Auditor-Controller and Supervising Auditor-Controller classification enhancements.
- December 18, 2020: HR informed the AC of its intent to bring the staff report to the BOS on January 5, 2021.
- December 18, 2020: The AC responded that "I am looking forward to presenting this item before the board and have my request heard from me directly. Thank you for providing the classifications from Koff and Associates. I'll have my drafts prepared for the meeting."
- January 6, 2021 the AC delegated this staff report back to HR in the Legistar approval process with the comment, "I'm delegating this back to HR to reconsider the wording of this staff report. I cannot approve it as is."

California Government Code Section 3507.5, stated, in part, "In addition to those rules and regulations a public agency may adopt pursuant to and in the same manner as in Section 3507, any such agency may adopt reasonable rules and regulations providing for designation of the management and

confidential employees of the public agency and restricting such employees from representing any employee organization, which represents other employees of the public agency, on matters within the scope of representation. Except as specifically provided otherwise in this chapter, this section does not otherwise limit the right of employees to be members of and to hold office in an employee organization.”

Per the County of Humboldt Employer-Employee Relations Policy Section II (H), the “Employee Relations Officer shall mean the Humboldt County Administrative Officer or designee.” The County Human Resources/Risk Management Director is the designated Employee Relations Officer. Among many duties and responsibilities of the Director Human Resources/Risk Management, the Director serves in County negotiating activities, administers the various Memorandum of Agreements, and directs classification, recruitment, organizational development to name a few. Hence, the principles and practices of labor relations in a public setting agency fall under the Employee Relations Officer.

On a parallel track, to satisfy the Meyers-Milias-Brown Act (“MMBA”) labor relations of the meet-and-confer process, the designated Management and Confidential (“M&C”) group has been afforded the same standard of practice of equity and fairness in labor relations to all other bargaining groups. County HR/Risk Management issued the M&C group a Notice and Opportunity (to provide feedback) and received approval from the M&C representative.

With respect to the appropriate staffing level of each classification, County HR/Risk Management conducted the following staffing levels research using the same comparator counties. It is important to note the current assessment was conducted via reviewing of each comparator agency’s adopted budget for FY 2020-21. The assessment was not achieved utilizing staffing assessment, workload indicators and/or interview questionnaires. The purpose of a baseline assessment is to provide data to your Board for discussions and decision-making purposes for the additional two position allocations requested by the Auditor-Controller.

Attachment 10 represents comparator county budgets and corresponding Auditor-Controller’s Office staffing levels. The County of Humboldt budget and Auditor-Controller’s Office staffing are also included for comparison. On average of these comparator agencies, 4.0 positions are allocated for the Auditor-Controller’s Office per \$100 million in budgeted appropriations (not including San Luis Obispo and Yolo counties, who have non-typical office structures).

<b>Comparator County</b>	<b>Budget</b>	<b>Staffing Levels</b>	<b>Staff Composition Notes</b>
Butte	\$630,950,944	19	Payroll Included
El Dorado	\$850,654,525	29	Payroll Included
Lake	\$258,248,844	14	Payroll Included
Mendocino	\$411,798,160	12	Payroll Included
Napa	\$505,700,753	24.75	Payroll Included
Nevada	\$266,000,000	13	Payroll Included



San Luis Obispo	\$679,426,606	62	Acts as the Auditor-Controller, Treasurer-Tax Collector, and Public Administration. Includes Payroll.
Shasta	\$569,760,429	25	Payroll Included
Siskiyou	\$286,745,945	13	Payroll Included
Sutter	\$378,067,647	12.45	Payroll Included
Tehama	\$240,307,626	11	Payroll Included
Yolo	\$496,595,715	35	No Auditor-Controller’s Office. Their structure has a Financial Services Department with a Chief Financial Officer covering Accounting & Financial Reporting, Financial Planning, Internal Audit, Procurement, Treasury & Revenues, and Countywide Strategic Support.
Humboldt	\$465,472,227	12	

**RECOMMENDATIONS TO ISSUES #2A AND #2B: Approval of Classification Levels**

County HR/Risk Management is recommending the following classification levels:

1. Supervising Accountant-Auditor classification level [new classification]
2. Senior Accountant-Auditor [currently existed in the County Classification Plan]

As per Humboldt County Merit System Rule II.3 the revisions to the classification specifications will be effective upon approval by your Board. It is recommended that your Board approve County HR/Risk Management’s recommended enhanced minimum qualifications classification specifications and adopt the associated Resolutions (“Attachment 11 and 12”).

Given the budget sizes and comparable staffing needs of the comparator agencies, the addition of one (1) position allocation of Assistant Auditor-Controller level is not recommended. The Assistant Auditor-Controller serves in a leadership and supervisory role tasked with supporting the elected department head. The purpose of this position is to assist the Auditor-Controller in the administration and operations of the Auditor-Controller’s Office. Adding an additional Assistant Auditor-Controller position would in a sense make the Auditor-Controller’s Office “top-heavy.” As indicated above, the comparator agencies have varying staffing levels and budget sizes, but none of them have more than one Assistant Auditor-Controller position allocation.

Although County HR/Risk Management does not recommend the allocation of an additional Assistant Auditor-Controller classification level, the attached recommended classification specification for Assistant Auditor-Controller position is for your Board’s consideration should your Board approve the

allocation of an additional Assistant Auditor-Controller.

County HR/Risk Management is recommending your Board approve and adopt a new classification “Supervising Accountant-Auditor.” There is no change in the classification specification of Senior Accountant-Auditor.

Pursuant to direction provided by your Board to add positions to the Auditor-Controller’s Office, it is important to note that under Humboldt County Code, Title II Administration, Division 4 “County Departments and Offices”, Chapter 1 “Department of County Administrative Officer of Humboldt County,” Section 241-6 outlines the duties of the County Administrative Officer, of which Section 241-6 (f) states, in part “...Review all requests for additional personnel and make recommendations concerning such requests to the Board of Supervisors.”

Often times, the classification work would be adopted by your Board and position allocation would take place at a later date. For operational efficiency, your Board may consider the following motions of position allocations and approval of a supplemental budget to the Auditor-Controller’s Office:

1. Allocate a limited duration 1.0 FTE Supervising Accountant-Auditor and a limited duration 1.0 FTE Senior Accountant-Auditor to budget unit 111 Auditor-Controller’s Office
2. Approve a supplemental budget in the amount of \$102,763 for the Auditor-Controller Budget Unit 111 (4/5<sup>th</sup> votes required)

The salary and benefit cost for a Supervising Accountant-Auditor for the remainder of the fiscal year is \$56,129. The annual salary and benefit cost is \$112,258. The salary and benefit cost for a Senior Accountant-Auditor for the remainder of the fiscal year is \$46,634. The annual salary and benefit cost for a Senior Accountant-Auditor is \$93,267. Limited duration is recommended at this time due to the lack of a comprehensive staffing study.

### **ISSUE #3 A Comprehensive Staffing Study of the Auditor-Controller’s Office**

As discussed at the November 23, 2020 Meeting, and by the adopted motions of your Board, County HR/Risk Management was directed to:

1. Return to the BOS with the classification reviews of positions requested by the Auditor-Controller
2. Provide potential operations realignment recommendations
3. Provide analysis of a recommended staffing study

To further elaborate, all organizations operate in an atmosphere full of complexity and rife with uncertainty. The ability for an organization to navigate changes in its internal and external operational environments are often critical to success and goal achievement. How an organization structures and implements its response in support of these changes to drive adoption is generally referred to as Organizational Change Management (“OCM”).

OCM is a broad concept whose meaning is largely dependent on audience. For the purposes of this discussion, organizational change management is a systematic approach to the preparation, implementation, and support of a change initiative with wide reaching consequences to motivate success. Broadly speaking, effective OCM efforts support both adaptive and transformational changes and require identifying/clarifying goals, stakeholder identification and engagement, defining and adopting business strategies, and creating appropriate change controls and procedures to leverage as dictated by changes in conditions. In Human Resource Management (“HRM”) these efforts are often related to compliance management, regulatory changes, or organizational human resource needs.

While it is important to note the tactical elements associated with change management, the strategic nature of change management must not be understated. Effective OCM, supports organizational strategy through supporting transformational changes which are designed to support the business strategy and long-term goals of the organization. This support can involve initiatives such as structuring organizational realignments to the development of a supportive human resource allocation scheme.

In the County of Humboldt’s efforts to be high performing, change must align with the strategy of departments and the Board’s Strategic Framework. County HR/Risk Management made several distinct recommendations to your Board at the November 23, 2020 meeting:

1. To support the interim measure of staff augmentation of 2.0 FTE position allocations [actions to be discussed and taken by your Board today];
2. To direct County HR/Risk Management to conduct a comprehensive study of the Auditor-Controller’s Office to appropriately determine the staffing levels and classification positions. The nature of a comprehensive staffing study will require reviews, interviews with staff, data collection and analysis. The staffing study will allow for a full picture of the staffing needs to be discussed and addressed as part of the FY 2021-22 budget process.

On December 8, 2020, your Board approved and authorized the Chair to execute a Professional Services Agreement with Macias Gini and O’Connell LLP (“MGO”). Among the various project scopes, the agreement permitted MGO and county HR/Risk Management to facilitate a comprehensive staffing study of the Auditor-Controller’s Office. The comprehensive staffing study is County HR/Risk Management’s attempt to be strategic in the approach to a staffing challenge through the examination of work, department structure, and classification needs in addressing long-term and sustainable solutions.

#### **ISSUE #4 Countywide Operational Re-Alignment Initiative**

As discussed at your November 23, 2020 meeting, county HR/Risk Management recommended an assessment of countywide operational/functional re-alignments to eliminate ineffective and inefficient business processes. In 2018, your Board commissioned an operations and workload review of the

county Information Technology, Human Resources, Accounts Payable, and Payroll functions, and the workflows represented by each functional unit. The study presented results and recommendations, with an emphasis on whether a centralization or a decentralization of services would provide effectiveness and efficiency of administrative service deliverables.

At the meeting of November 23, 2020, your Board directed County HR/Risk Management to assess operational re-alignments. County HR/Risk Management believes the “2018 Evaluation of Centralized Services Study” should serve as a baseline for an operational assessment of this magnitude. The study presented an array of organizational opportunities for business process improvements, which will require thoughtful planning and meaningful engagements with the affected departments. Consequently, County HR/Risk Management anticipates the effective implementation will require a multi-year phased approach that aims to streamline county-wide operations and business processes.

#### **RECOMMENDATION TO ISSUE #4**

County HR/Risk Management recommends a county-wide action plan be developed as part of the FY 2021-22 budget process, and that county HR/Risk Management will return to your Board at a later date to present an Action Plan which will contain specific steps necessary to move forward with an organizational wide operational re-alignment endeavor.

To keep pace in a constantly evolving public service environment with ever-changing regulatory and compliance demands, the county must address changes affecting processes, activities, and business systems - while maintaining a systems level view. To develop an agile workplace, the county must leverage a systematic approach to implement and manage change. The recommendations contained in today’s report are consistent with this assertion. It is important to distinguish change management from organization development with the latter using scientific tools to diagnose organizational health, usually on an on-going basis. When an organization is serious about change management, a road map for change must be developed and defined. Human Resource Management in the 21<sup>st</sup> century is about strategic management and forecasting the entire organizational needs, not just individual business functions.

#### **FINANCIAL IMPACT:**

The total annual salary and benefit cost of one (1) FTE Assistant Accountant-Auditor at the 1A Step would be \$129,266. The total annual salary and benefit cost of one (1) FTE Supervising Accountant-Auditor at the 1A Step would be \$112,258. This is based on HR’s recommendation that the Supervising Accountant-Auditor be assigned the 468 pay range. The total annual cost of one (1) FTE Senior Accountant-Auditor at the 1A Step would be \$93,267.

If your board chose to approve the allocation of one (1) Assistant Auditor-Controller and one (1) Supervising Accountant-Auditor, the total annual cost at the 1A Step would be \$241,524, or \$120,762 for the remainder of the fiscal year.

If your board chose to approve the allocation of one (1) Supervising Accountant-Auditor and one (1)

Senior Accountant-Auditor, the total cost at the 1A Step would be \$205,526, or \$102,763 for the remainder of the fiscal year.

**STRATEGIC FRAMEWORK:**

This action supports your Board's Strategic Framework by managing our resources to ensure sustainability of services .

**OTHER AGENCY INVOLVEMENT:**

Koff & Associates  
Auditor-Controller's Office

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

There are no alternatives to staff recommendations. County HR/Risk Management is providing an informational report to assist the Board with giving further direction.

**ATTACHMENTS:**

- Attachment 1: California Government Code Sections 26945 - 26946
- Attachment 2: Humboldt County Code 243.2
- Attachment 3: 2018 CPS "*Humboldt County Auditor-Controller Office-Management and Operations Study*
- Attachment 4: Assistant Auditor-Controller Research Matrix
- Attachment 5: Supervising Accountant-Auditor Research Matrix
- Attachment 6: K & A Recommended Classification - Assistant Auditor Controller
- Attachment 7: County Recommended Classification - Assistant Auditor Controller-DRAFT
- Attachment 7A: Assistant Auditor Controller- Clean Version
- Attachment 8: K & A Recommended Classification - Supervising Accountant-Auditor
- Attachment 9: County Recommended Classification - Supervising Accountant-Auditor-DRAFT
- Attachment 9A: Supervising Accountant-Auditor- Clean Version
- Attachment 10: Comparator Agencies Matrix - AC Staffing Levels, Allocations & Budgets
- Attachment 11: Resolution of Amended Assistant Auditor-Controller's Classification
- Attachment 12: Resolution of Supervising Accountant-Auditor New Classification

**PREVIOUS ACTION/REFERRAL:**

Board Order No.: I-1, H-3, B-1, B-1, H-3  
Meeting of: 9/11/18, 9/29/20, 10/13/20, 11/23/20, 12/8/20  
File No.: N/A