



## COUNTY OF HUMBOLDT

For the meeting of: November 7, 2017

Date: October 11, 2017

To: Board of Supervisors

From: Connie Beck, Director of DHHS

Subject: Inter-Departmental Memorandum of Understanding between the Department of Health and Human Services (DHHS) and the Auditor/Controller's Office for increased Auditor-Controller services to DHHS and other departments of the County of Humboldt.

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve, and authorize the appropriate county officials to execute, the attached Inter-Departmental Memorandum of Understanding between the Department of Health and Human Services and the Auditor/Controller's Office for the former's provision of increased Auditor-Controller services, including but not limited to routine to specialized fiscal, financial and accounting office support;
2. Direct other county departments utilizing such routine to specialized fiscal, financial and accounting office support services to reimburse the County Administrative Office and ultimately the Department of Health and Human Services for any services performed by DHHS employees.

SOURCE OF FUNDING:

Social Services Administration (1160) and County General Fund (1100).

Prepared by Trevis Green

CAO Approval

REVIEW:

DHHS

Personnel

Auditor

County Counsel

CAO

TYPE OF ITEM:

☒ Consent  
☐ Departmental  
☐ Public Hearing  
☐ Other

PREVIOUS ACTION/REFERRAL:

Board Order No. \_\_\_\_\_

Meeting of:

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT

Upon motion of Supervisor Fennell Seconded by Supervisor Wilson

Ayes Fennell, Bass, Bohn, Wilson

Nays

Abstain

Absent Sundberg

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

Dated: 11/7/17

By:

Kathy Hayes, Clerk of the Board

## DISCUSSION:

To assist with the appropriate availability of Auditor/Controller (A/C) services during weekdays specifically on Monday through Friday, it is necessary for the Department of Health and Human Services ("DHHS") to develop an Inter-Departmental Memorandum of Understanding ("Inter-Departmental MOU") with the A/C's Office for the provision of increased A/C services, including but not limited to routine to specialized fiscal, financial and accounting office support.

In mid-June 2017, DHHS, A/C and the CAO agreed to increase the support services to be provided to DHHS. All parties initially agreed to have a DHHS employee duty assigned to the A/C's Office to process DHHS claims and batches. Upon further review on June 29<sup>th</sup>, 2017 it was decided by DHHS, the A/C and the CAO that the DHHS employee's tasks and duties should be expanded to include providing A/C services to other county departments. As a result, the original Inter-Departmental MOU was amended in order to include increased services provided by DHHS employee(s) to other county departments.

Other county departments will benefit from this agreement as it will provide additional staff resources available in the A/C Office and serve to ensure vendor claims and payments are processed timely. The CAO will identify additional General Fund dollars to reimburse DHHS for the time spent conducting non-DHHS A/C functions.

## FINANCIAL IMPACT:

The costs associated with this agreement are already budgeted in Fund 1160, Budget Unit 511 in the amount of \$64,625 for Fiscal Year 2017-18 and will not require a supplemental budget adjustment. Staff time will be tracked by perpetual time study. The CAO will identify additional General Fund dollars to reimburse DHHS for the time spent conducting non-DHHS A/C functions.

The estimated cost to the county General Fund for this agreement is \$6,500, however, this expense is subject to change depending on the workload split. The CAO will identify County General Fund dollars to cover these costs and a supplemental budget will be presented by the CAO through the Third Quarter Budget Report in order to recognize this additional expense in the Auditor's Budget.

The requested action conforms to the Board of Supervisors' Core Roles of providing for and maintaining infrastructure.

## OTHER AGENCY INVOLVEMENT:

None.

## ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board could choose to not approve the attached Inter-departmental MOU between DHHS and the A/C's Office for the provision of routine to specialized fiscal, financial and accounting office support services. This alternative is not recommended as having fewer staff in the Auditor/Controller's Office has led to the delays in payments to vendors the county does business with and the temporary severing of vendor services until payments were made.

## ATTACHMENTS:

1. 1A Inter-Departmental Memorandum of Understanding between the Department of Health and Human Services and the ~~AUDITOR-CONTROLLER~~ dated May 18, 2017
2. A Fiscal Assistant I/II dated August 1990
3. B Senior Fiscal Assistant dated August 1990

## **Attachment 1A**

### **INTER-DEPARTMENTAL MEMORANDUM OF UNDERSTANDING (MOU) BY AND BETWEEN THE HUMBOLDT COUNTY DEPARTMENT OF HEALTH AND HUMAN SERVICES AND THE HUMBOLDT COUNTY OFFICE OF AUDITOR-CONTROLLER**

The Inter-Departmental Memorandum of Understanding dated May \_\_18\_\_, 2017, by and between the Humboldt County Department of Health and Human Services, hereinafter referred to as "DHHS," and the Humboldt County Office of the Auditor-Controller, hereinafter referred to as "AC," is entered into this \_\_May\_\_ day of \_\_18\_\_\_\_\_, 2017.

WHEREAS, on May \_\_18\_\_\_\_\_, 2017, DHHS and AC agree to collaborate and cooperate to develop, implement, and provide increased Auditor's Office services to DHHS and the other departments of the County of Humboldt.

NOW THEREFORE, the parties mutually agree as follows:

1. The AC agrees to provide daily supervision of the processes, access to the Accounts Payable system and appropriate training for the following Full Time Equivalent (FTE) position(s).

#### **1.0 Fiscal Assistant Sr/I/II**

The above-listed position(s) assigned to AC 40 hours per week will perform routine to specialized fiscal, financial and accounting office support for the primary purpose of DHHS claims and secondary purpose of assisting with other County of Humboldt claims processed by the AC. Attachment A and B summarizes the typical duties of these position(s). For a complete description see the approved classification specification. The assigned staff in the position(s) will follow the uniform standards established by the AC for the effective and efficient operation of the AC office.

2. Selection of the personnel to fill these positions shall be mutually acceptable and the responsibility of the DHHS. Persons selected to fill the position(s) shall be required to successfully pass oral and/or written exam, possess sufficient formal and/or informal education and experience for successful job performance, possess sufficient strength and stamina required for the position, and licenses or obtain appropriate licenses for the position, including possession of a valid California Driver's License. Must complete and pass DHHS background process including livescan for criminal history. If required by the position(s), must be able to work evening shifts, standby and overtime as necessary.
3. DHHS Time Cards will be completed by the employee, initialed by the Auditor-Controller or his/her designee and sent to the DHHS Accounts Payable (AP) supervisor, or designee. The AP Supervisor will then authorize the time card and submit it to DHHS Employee Services for processing.
4. DHHS agrees to fully fund the position(s) for the time dedicated solely to the processing of DHHS claims and provide the person(s) assigned the position(s) with the appropriate and necessary training to carry out the duties and responsibilities of the position(s). The County Administrative Office (CAO) will charge appropriate departments for any and all time spent processing claims and related training from county departments outside of DHHS and then reimburse DHHS for said time. The employee will track their time by fund number for the purpose of cost allocating their fully loaded FTE costs.



5. Schedule, Time Off, and Overtime will be determined by collaboration between the DHHS AP supervisor or designee and AC manager or designee.
6. Any disciplinary matters observed by the AC shall be submitted to the DHHS AP Supervisor or designee for review and follow-up with the employee.
7. Tools and equipment to conduct the work required of this/these positions shall be provided by and remain the property of the DHHS.
8. This MOU will be reviewed annually and may be modified upon the written agreement of the DHHS Director and Accountant Auditor/Controller. Any increase in staffing levels under this MOU shall require approval of the Board of Supervisors.
9. The term of this MOU shall be from the date of execution through June 30, 2018 and shall automatically renew on July 1 of each subsequent year for an additional one year term unless terminated by either party. Termination of this MOU shall require 30 days written notice from either party to the other under the following circumstances:
  - 9.1 Non-delivery of services as outlined in Section 1;
  - 9.2 Work performance of employee is unacceptable and below work standards;
  - 9.3 Funding for position(s) by DHHS or by the CAO becomes unavailable; and
  - 9.4 Without cause.
10. In the event either department wishes to terminate this MOU, the position(s) will not be reallocated to the AC.
11. The parties agree to make their best efforts to resolve disputes that occur under this MOU by good faith discussion wherever possible. If either party believes that a violation of this MOU has occurred, or is occurring, or is not satisfied that a dispute between the parties has been resolved, either party may request to meet and confer with the County Administrative Officer and the other party.

IN WITNESS WHEREOF, the parties hereto have entered into this First Amendment as of the first date written above.

**HUMBOLDT COUNTY COUNTY ADMINISTRATIVE OFFICE**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Amy Nilsen, County Administrative Officer  
County Administrative Office

**HUMBOLDT COUNTY DEPARTMENT OF HEALTH AND HUMAN SERVICES:**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Connie Beck, Director  
Department of Health and Human Services

**HUMBOLDT COUNTY AUDITOR-CONTROLLER'S OFFICE:**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Joe Mellett, Auditor-Controller  
Auditor-Controller's Office

**HUMBOLDT COUNTY HUMAN RESOURCES DEPARTMENT:**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Lisa DeMatteo Director,  
Human Resources Department

FISCAL ASSISTANT I/IIDEFINITION

Under general supervision, in either a centralized fiscal or departmental setting, provides a variety of routine to difficult fiscal, financial, payroll, statistical and accounting office support to various County offices; may perform general office support duties, including typing, word processing and filing; performs related work as assigned.

DISTINGUISHING CHARACTERISTICS

Fiscal Assistant I is the entry level class of this fiscal office support series. Initially under close supervision, incumbents learn fiscal office and County procedures. As experience is gained, there is greater independence of action within established guidelines. This class is alternately staffed with Fiscal Assistant II and incumbents may advance to the higher level after gaining experience and demonstrating proficiency which meet the qualifications of the higher level class.

Fiscal Assistant II is the journey level class of this series, fully competent to perform a variety of responsible fiscal, accounting and financial recordkeeping support duties. All positions are characterized by the presence of fairly clear guidelines from which to make decisions and the availability of supervision in non-routine circumstances. This class is distinguished from Senior Fiscal Assistant in that the latter either assigns, directs and reviews the work of a small fiscal support staff or performs the most difficult, technical, complex or specialized fiscal support duties.

EXAMPLES OF DUTIES (Illustrative Only)

- Matches invoices, receiving reports and other requests for payment with purchase order or contract documents; ensures proper authorization and compliance with County policies and procedures.
- Inputs information to a computer system or manually prepares forms to produce payments; reconciles and prepares payment requests for non-purchase order expenditures such as utility and contract payments.
- Provides information to vendors regarding invoices and purchase orders.

- Processes bails, fines, fees, charges, taxes and other monies due to the County; receives payments and balances monies on a regular basis.
- Assists with the production of various periodic billings, receives checks by mail and processes and balances accordingly; audits accounts receivable; answers factual questions regarding County policies and ordinances.
- Processes returned checks, conveys to proper person to effect collection and makes appropriate entries to files and/or ledgers.
- Maintains accounting and financial and statistical records and prepares periodic or special reports.
- Posts information to ledgers, journals and reports; totals and balances figures, proofs data and makes corrections as required.
- Prepares, reviews and processes time reports; calculates complex differential, premium and shift pay rates; processes personnel action, employee benefits and changes; provides benefits and payroll information to employees.
- Processes centralized or departmental payroll records and documentation; may assist in processing payments to various insurance carriers, deferred compensation and other employee deductions.
- Reviews and audits changes to County tax roll, calculates payments due on bonds and special assessments.
- Enters and retrieves data from an on-line or personal computer system; may use such technology to produce standard reports; operates standard office equipment.
- May assist with departmental payroll recordkeeping, cost accounting, budget preparation by posting information, typing materials or totaling figures.
- Performs a variety of general office support duties such as typing, proofreading, filing, answering the telephone and preparing periodic and special reports.

#### QUALIFICATIONS

NOTE: The level and scope of the knowledge and skills listed below are related to job duties as defined under Distinguishing Characteristics.

#### Knowledge of:

Policies and procedures related to the department or functional area to which assigned.

Fiscal document processing and record keeping and bookkeeping practices and procedures.

Basic auditing principles and practices.  
Basic business data processing principles and the use of  
personal or on-line computers.  
Office practices and procedures, including filing and the  
operation of standard office equipment.  
Business arithmetic, including decimals and percentages.  
Correct English usage and the basic format for typed  
materials.

Skill in:

Preparing, maintaining and reconciling various fiscal,  
accounting, payroll, personnel, statistical and  
numerical records.  
Performing detailed fiscal office support work accurately.  
Operating standard office equipment including a calculator  
and computer terminal.  
Prioritizing work, coordinating several activities and  
meeting critical deadlines.  
Using initiative and sound independent judgment within  
established guidelines.  
Establishing and maintaining effective working  
relationships with those contacted in the course of  
the work.  
Understanding and carrying out oral and written directions.  
Typing with sufficient skill to complete forms and enter  
information into a computer system.

Other Requirements:

Specified positions may require the possession of a valid  
California driver's license.

Desirable Education and Experience:

A typical way to obtain the knowledge and skills outlined  
above is:

Fiscal Assistant I: One year of office support experience  
or equivalent education above the high school level to  
demonstrate possession of basic fiscal knowledge and  
skills.

Fiscal Assistant II: In addition to the above, one year of  
fiscal, bookkeeping, accounting or financial clerical or  
office assistant experience at a level equivalent to the  
County's class of Fiscal Assistant I.



## Attachment B

County of Humboldt

SeniorFiscalAsst  
August 1990

### SENIOR FISCAL ASSISTANT

#### DEFINITION

Under general supervision, assigns, directs and reviews the work of a small fiscal and/or general office staff; provides difficult or specialized fiscal, financial, statistical and accounting office support to various County offices; performs related work as assigned.

#### DISTINGUISHING CHARACTERISTICS

This is either the working lead level in the fiscal support series, with responsibility for providing direction to a group of fiscal and/or general office assistants performing responsible fiscal support work, or the specialist level which performs difficult, technical, complex and specialized fiscal support duties, but does not have ongoing lead responsibilities. This is not considered a supervisory class in that the selection, evaluation and discipline of employees is not normally assigned to this level and the number of employees for which direction is provided is limited. This class is distinguished from Fiscal Services Supervisor in that the latter is the first full supervisory level in this series.

#### EXAMPLES OF DUTIES (Illustrative Only)

- Provides lead direction, training and work review to a small fiscal and/or general office support staff; organizes and assigns work, sets priorities and follows up to ensure coordination and completion of assigned work.
- Provides input into selection decisions, performance evaluations and disciplinary matters.
- Performs difficult or complex accounting or financial office support work and assists with special projects as assigned.
- Reviews and reconciles varied reports, journals, budget, payroll or related fiscal or statistical data.
- Reviews or prepares complex time reports; calculates complex differential, premium and shift pay rates; reviews or prepares personnel transactions, benefits processing and related reports; provides benefits and payroll information to employees.
- Audits and verifies various information, including source data as well as manual and computer-produced reports.

Senior Fiscal Assistant  
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- Reviews and audits changes to County tax rolls; updates and balances County tax rolls; calculates payments due on bonds and special assessments.
- Maintains varied subsidiary ledgers, auditing and reconciling reports and information and posting data as required; may generate general ledger entries.
- Researches and assembles information from a variety of sources for the completion of forms or the preparation of reports.
- Provides information to the public or to County staff that requires the use of judgment and the interpretation of policies, rules or procedures.
- Performs a variety of general office support work such as organizing and maintaining various files, typing correspondence, reports, forms, and specialized documents, and proofreading and checking materials for accuracy, completeness and compliance with departmental policies and regulations.
- Enters and retrieves data from an on-line or personal computer system and uses such technology to produce reports; operates standard office equipment.

QUALIFICATIONS

Knowledge of:

Basic supervisory principles and practices.  
Office administrative practices and procedures, including filing and the operation of standard office equipment.  
Fiscal document processing and record keeping, bookkeeping and basic governmental accounting principles and practices.  
Basic auditing principles and practices.  
Basic business data processing principles and the use of personal or on-line computer equipment.  
Business arithmetic.  
Policies and procedures related to the department or functional area to which assigned.  
Correct English usage and the standard format for typed materials.

Skill in:

Planning, assigning, directing and reviewing the work of others.  
Training others in work procedures.  
Analyzing and resolving varied fiscal office administrative problems.

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Preparing, maintaining and reconciling various fiscal, accounting, payroll, personnel, statistical and numerical records.  
Performing detailed fiscal office support work accurately.  
Organizing, prioritizing and coordinating work activities.  
Operating standard office equipment including a calculator and computer terminal.  
Making accurate arithmetic calculations.  
Using initiative and sound independent judgment within established guidelines.  
Establishing and maintaining effective working relationships with those contacted in the course of the work.  
Typing with sufficient skill to complete forms and enter information into a computer system.

Other Requirements:

Specified positions may require possession of a valid California driver's license.

Desirable Education and Experience:

A typical way to obtain the knowledge and skills outlined above is:

One year of fiscal support experience at a level equivalent to the County's class of Fiscal Assistant II.