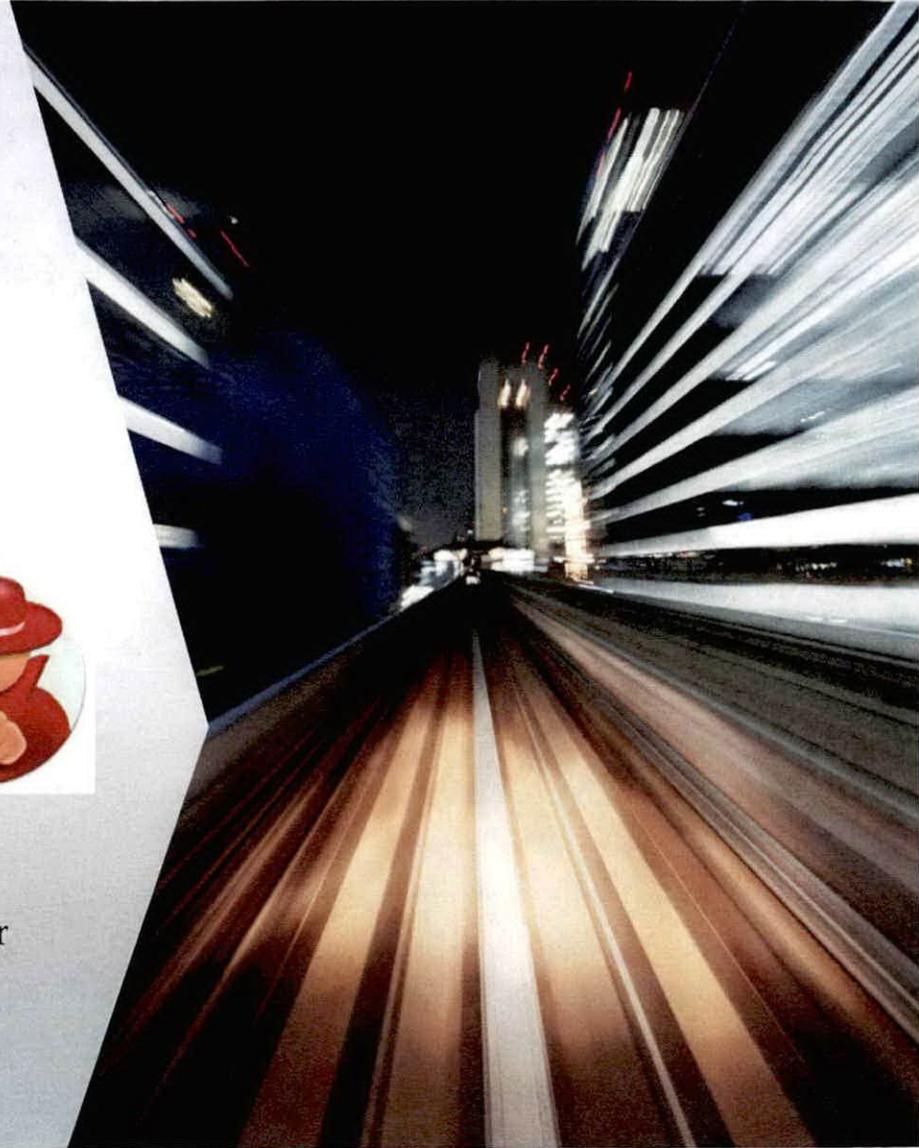


Auditor-Controller (A-C) Department

2017-18 Departmental Report



Presented by Karen Paz Domínguez, Assistant Auditor-Controller
April 23, 2018



A-C Department Snapshot

- 5 divisions: Front desk/cash receipts, Accounts Payable, Audit & Cost Accounting, Property Tax, Payroll
- 11.5 permanent staff, 4 extra help employees, 1 DHHS employee
- Serve all county departments/employees, general public, special districts, school districts, and Humboldt County taxpayers

1,148,471	60	-21,66	0,17
9,910,418	60	-31,65	1,00
51,751	60	-23,64	1,00
1,621	33	-5,33	0,85
2,077,616	60	-13,32	0,50
13,041	60	-11,01	0,25
32,835,108	60	-9,80	0,78
7,507,380	60	2,95	0,50
4,165,902	60	-13,64	0,78
552	60	-6,11	0,60
800	56	-5,88	1,20
2,636,888	60	-9,86	0,15
42,960	60	-0,94	1,00
645,133	60	-10,13	0,20
16,00	60	-18,75	0,12
2,12	60	-25,00	2,00
2,91	60	1,44	0,50
57,566	60	1,31	1,40

A-C Department Highlights for 2017-18

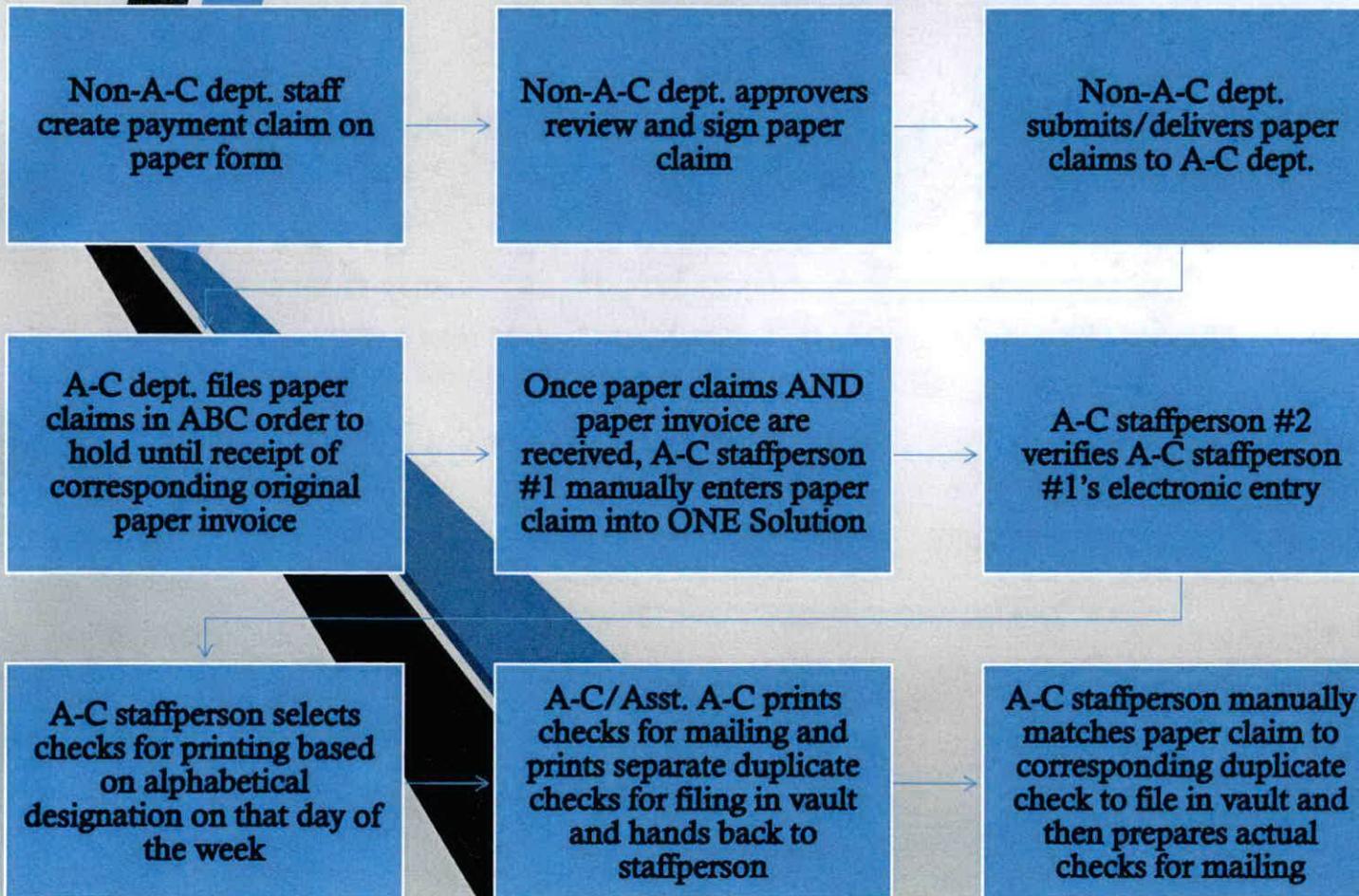
Streamlined A/P
Process

Interdepartmental
Collaboration

Established
Partnership with
HSU School of
Business

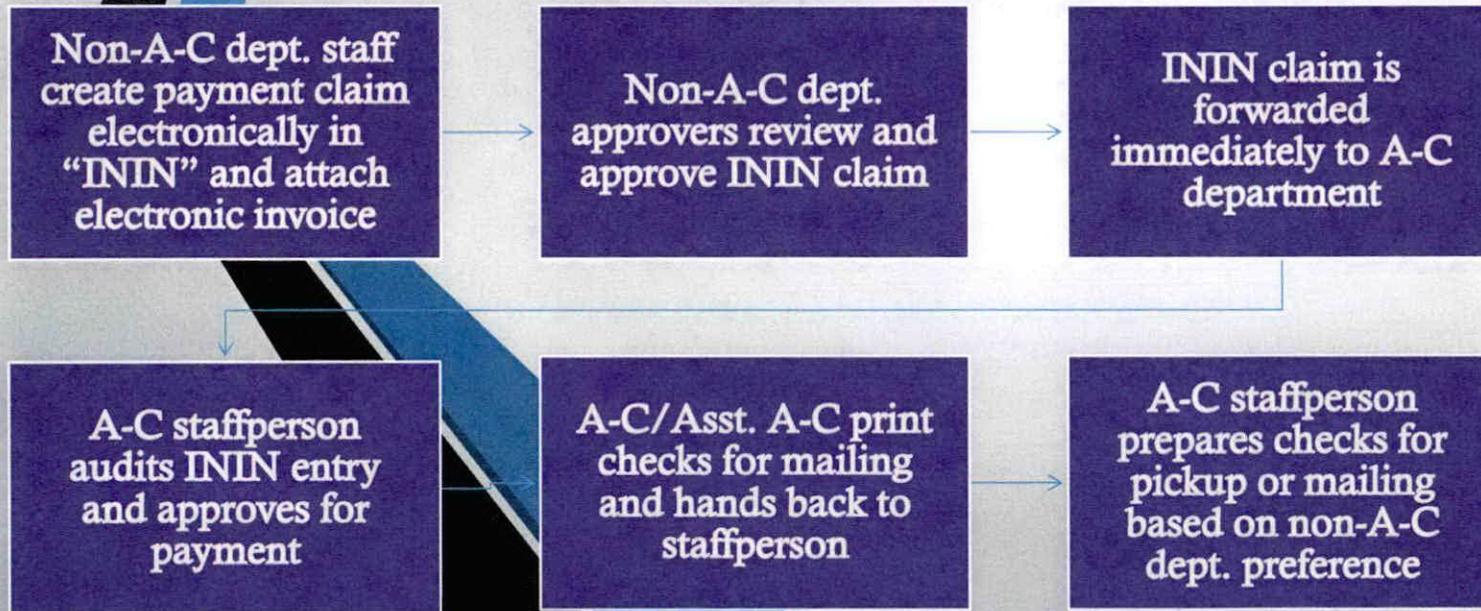


A/P Process prior to going paperless



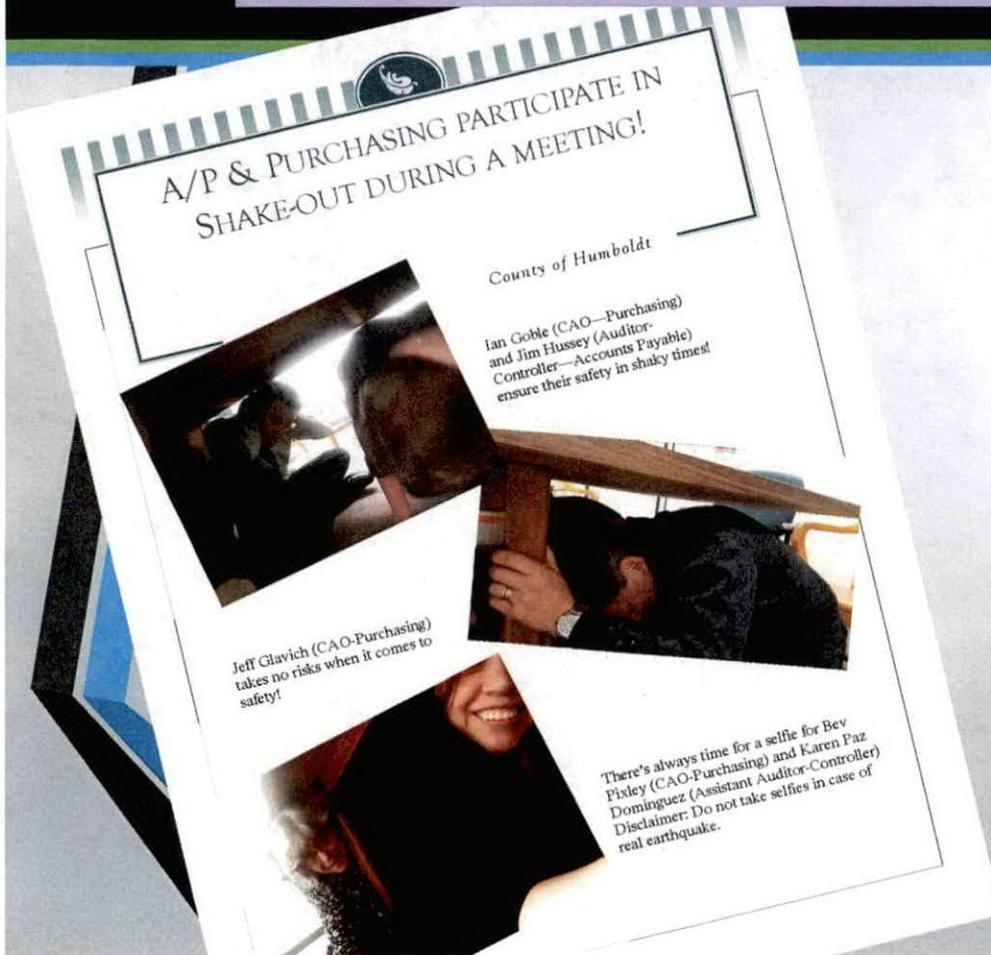
- Regular 1-3 **month** delay in check processing
- Peak backlog reached 1,800 invoices
- Average daily check runs for 35-75 checks
- Average of 10 hours a week spent on inefficient and unnecessary tasks related just to check processing
- Paper recordkeeping = storage costs + staff time in retrieval

A/P Process since going paperless in mid-Dec '17



- Regular 1-14 **day** delay in check processing
- Current number of invoices awaiting A-C approval as of 4-18-18 is 289, a reduction from peak backlog of +1,511
- Average daily check runs for 85-200+ checks
- Elimination of inefficiencies
- Electronic recordkeeping = reduction in storage needs + immediate retrieval

Interdepartmental Collaboration: Purchasing



- Monthly meetings to discuss process improvements
- Mutual review of department procedures
- Improved collaboration and communication
- Intent to form united front when addressing issues related to Purchasing or Auditor policies

Interdepartmental Collaboration: DHHS



- MOU Agreement to house DHHS employee in A-C office
- DHHS employee trained in A-C functions
- Elimination of delay in DHHS claims processing
- DHHS employee participates in policy/procedure-setting meetings



Partnership with HSU School of Business



GOAL

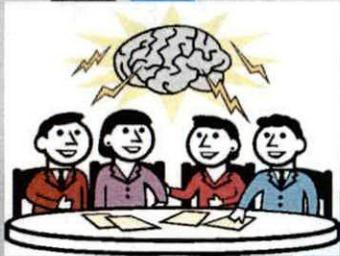
To provide hands-on experience working in governmental accounting to promising HSU accounting student via internship agreement while addressing A-C staffing needs

OUTCOMES

- HSU provided the Auditor-Controller's Office with a dependable, energetic, and knowledgeable employee
- Intern assisted in creation of written instructions and added input to streamline daily accounting procedures
- Intern gained experience in creating journal entries, recording accounts payable and auditing procedures which resulted in greater productivity in A-C department
- Intern gained a greater understanding of the organizational culture and governance of Humboldt County



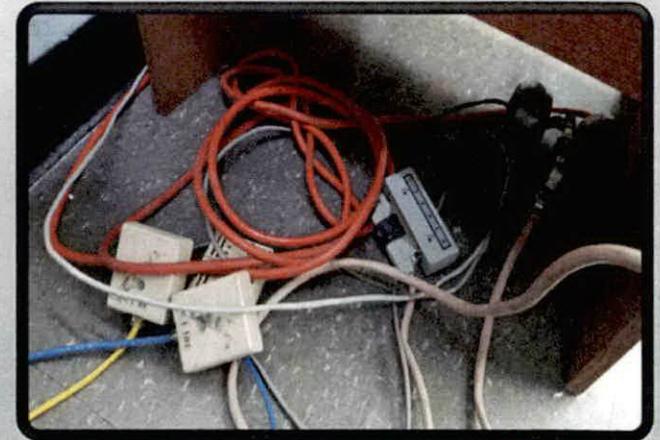
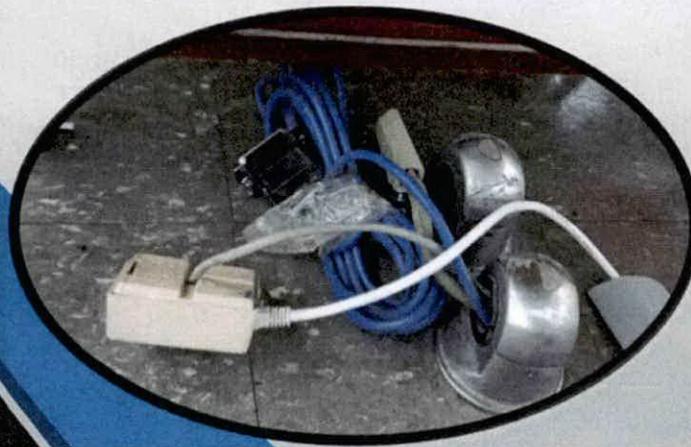
Additional Funding Request #1 for Fiscal Year 2018-2019
Provide for 3.0 Permanent Staff Allocations
Estimated Cost for the year: \$181,181



- Long-term investment will provide for long-term savings by increasing productivity in A-C department resulting in the elimination of fines and penalties for state-mandated deadlines
- Long-term plan to prepare a Comprehensive Annual Financial Report (CAFR)
- Additional staff will:
 - aid the A-C department in compliance with government codes related to the timely completion of tasks
 - improve employee morale among current employees balancing heavy and stressful workloads
 - aid the A-C department in performing mandated audits of county departments which are currently not being completed
 - aid the A-C department in complying with Gov Code 26909 that relates to the completion of audited financial statements for all the special districts
 - enable A-C department to provide direct accounting/A/P training to county departments

Additional Funding Request #2 for Fiscal Year 2018-2019
Update CAT 3 cables in A-C office to CAT 6
Estimated Cost for the year: \$20,000

- One-time expenditure with long-term benefit
- Current cabling is incompatible with accounting software and causes significant delays
- Protruding monuments increase risk of employee injuries
- Cable update will result in increased productivity and improved functionality



Looking Ahead to FY 2018-19

Mission

To provide the county with credible financial records that promote public trust by the most efficient and expedient means possible and to promote the safeguarding of county assets.

