Modoc County
Board of Supervisors

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CLERK OF THE BOARD
OF SUPERVISORS

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Payroll and Audit Oversight Standing Committee Meeting
March 1, 2022

1:00 PM Call to Order

Attendee Name	Title	Status	Arrived
Geri Byrne	Supervisor	Present	1:30 PM
Kathie Rhoads	Supervisor	Present	1:30 PM
Chester Robertson	County Administration Officer	Present	1:30 PM
Tiffany Martinez	Clerk of the Board/ACAO	Present	1:30 PM
Stephanie Wellemeyer	Auditor/Clerk/Registrar of Voters	Present	1:30 PM
Mickey Cole	Extra Help	Present	1:30 PM

I. Payroll and Audit Committee Items:

1.a. DISCUSSION/INFORMATION: Update and discussion on the progress of the payroll transition for the County of Modoc. (Board of Supervisors)

Auditor, Stephanie Wellemeyer, provided a background and handout on the progress of the payroll transition for the County of Modoc and reported on the following: 1) Payroll tables; 2) Job classes; 3) Position control; 4) PERS setup; 5) Personnel tables; 6) Other; 7) Problems; 8) Goal date to go live would be July 1, 2022; 9) Staffing issues within the department.

County Administrative Officer, Chester Robertson, asked questions regarding the accounting software firm, Central Square, as follows: 1) Would the Auditor's office be willing to find someone with the knowledge to set up some of the components; 2) Would the firm allow third-party implementation experts to assist in the setup of components.

Auditor Wellemeyer reported the Auditor's office would utilize its own employees to set up the tables, including the allocation table, salary table, and Memorandum of Understanding (MOU) table. Auditor Wellemeyer reported the items had been previously entered but would need job class codes assigned, as well as job descriptions. Auditor Wellemeyer reported she had requested the information for all old job classifications, due to new class codes.

CAO Robertson asked if the class codes could be added at a later date to expedite the implementation process which has been ongoing for over five years.

Auditor Wellemeyer replied the class codes could be added at a later date but the Auditor's office would need to enter the majority of the information now.

CAO Robertson asked what was preventing the task from being completed as there was an implementation specialist available.

Auditor Wellemeyer replied the Auditor's office would provide the tables to Central Square, who would then upload it into the system, but due to loss of staff at Central Square, the project was repeatedly delayed.

1.b. CONSIDERATION/ACTION: Discussion and recommendation to the Board of Supervisors on the monthly financial reports. (Board of Supervisors)

Supervisor, Kathie Rhoads, provided a background of the Board of Supervisors' requests, which included: 1) Consolidated fund balance report monthly; 2) Review of General Fund by department; 3) Grant balances showing accrued receivables and accrued payables; 4) Consolidated balances; 5) Budget to actuals; 6) Grant fund balance sheets monthly.

Supervisor Byrne reported the budget to actuals information would be appreciated.

Auditor, Stephanie Wellemeyer, reported there is cleanup work that would be required but a budget to actuals report could be done monthly. Auditor Wellemeyer reported on the following: 1) The Auditor's office would determine if the Trial Balance could be adjusted to provide a balance sheet; 2) Grants were combined rather than separated out for revenues and expenditures.

Auditor Wellemeyer provided a handout on grant tracking and reported on the option for departments to use the presented form. Auditor Wellemeyer reported the excel form could be used to track grants and would be an option for departmental use.

A discussion followed and several questions were asked of Auditor Wellemeyer.

Supervisor Byrne reported there was not enough transparency with Amazon purchases. Supervisor Byrne asked if American Express showed detailed items.

Auditor Wellemeyer replied the Auditor's office could request more detailed descriptions for American Express items and Amazon items in the descriptor box.

Supervisor Rhoads agreed further information and transparency with Amazon and American Express accounts would be useful to the Board.

Motion to request financial reports from the Auditor.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Geri Byrne, Supervisor
SECONDER:	Kathie Rhoads, Supervisor
AYES:	Byrne, Rhoads

1.c. CONSIDERATION/ACTION: Recommendation to the Board of Supervisors to place the completed County of Modoc audits on the Board of Supervisors website page for public transparency. (Board of Supervisors)

Supervisor Rhoads reported on the desire of the Board of Supervisors to post the completed audits on the website.

Auditor, Stephanie Wellemeyer, replied this could be done now that the Auditor's office had completed its audits. Auditor Wellemeyer reported she could submit a formal ticket to the Information Technology (IT) department to request the Audits be placed on the website. Auditor Wellemeyer reported the County Audits are usually placed on the Auditor's webpage, not the Board of Supervisors page, and she would look to other counties to see what their process was. Auditor Wellemeyer reported her intention was to put them on the Auditor's web page.

Supervisor Byrne expressed appreciation to the Auditor's office for bringing the audits up to date.

Supervisor Rhoads asked about a potential time frame when the audits would be placed on the website.

Auditor Wellemeyer replied there was no specific date, but would work to determine the visual layout and put in a work ticket to the IT department.

Supervisor Byrne recommended placing a link to the completed audits on the Board of Supervisors page.

Supervisor Rhoads asked the estimated time frame when the audits would be placed on the website.

Auditor Wellemeyer reported by the estimated time frame would be the end of March, 2022.

Motion to recommend to the Board of Supervisors that the completed Modoc County audits be placed on the Modoc County website on the Auditor's and Board of Supervisors pages.

RESULT:	**APPROVE AS AMENDED [UNANIMOUS]**
MOVER:	Geri Byrne, Supervisor
SECONDER:	Kathie Rhoads, Supervisor
AYES:	Byrne, Rhoads

1.d. CONSIDERATION/ACTION: Recommendation to the Board of Supervisors to utilize the existing financial software to track and facilitate grants for the County of Modoc. (Board of Supervisors)

Auditor, Stephanie Wellemeyer, provided a background on the utilization of the existing financial software to track and facilitate grants for the County of Modoc.

Auditor Wellemeyer discussed the Auditor's office goals and reported on the following: 1) Funds changed and updated; 2) Reorganization or potential changes of accounts as reviewed by department feedback.

County Administrative Officer (CAO), Chester Robertson, asked if a code could be assigned to project numbers, which could simplify tracking. CAO Robertson reported on the need for individual salaries to be itemized to projects or departments for proper documentation. CAO Robertson reported some employees perform other duties as assigned within the county.

Auditor Wellemeyer reported the Auditor's office would begin with grants first but eventually could bring in other projects.

CAO Robertson reported fewer journals could potentially streamline work for the Auditor's office staff.

Auditor Wellemeyer replied she was unsure if there would be fewer journals.

Supervisor Byrne asked if the individual performing grant work would enter the activity into the software, or would the Auditor's office enter the information.

Auditor Wellemeyer replied currently the county was a centralized fiscal county, but work was being done to attempt to shift the county to a decentralized fiscal county. Auditor Wellemeyer reported the software would eventually be open to other county departments. Auditor Wellemeyer provided an example that orders-to-draw (OTD) would be entered by departments and the Auditor would then audit the order-to-draw (OTD).

Supervisor Byrne asked about the time frame of tracking grants.

Assistant County Administrative Officer, Tiffany Martinez, reported she would be willing to be a test case in the software with the grant on which she was currently working.

Auditor Wellemeyer replied they had not yet worked their way into projects in the software and it was not ready for additional testers.

Auditor Wellemeyer reported on the following: 1) The next fiscal year would begin new fund numbers; 2) During the next fiscal year the Auditor's office would begin implementing the software into projects and would allow other county departments to begin utilizing the software.

Supervisor Byrne reported tracking grants was the current challenge, and detailed the need for the board to possess updated figures on grants when they formulated decisions. Supervisor Byrne asked for the time frame when the software would be implemented to track grants.

Auditor Wellemeyer reported her goal was the next fiscal year.

Supervisor Byrne asked if it would occur at rollover.

Auditor Wellemeyer reported the following: 1) Uncertain it could happen at roll over; 2) Goal would be for a fund structure change at rollover; 3) Next fiscal year would begin new fund numbers; 4) During next fiscal year begin implementation in the projects; 5) During next fiscal year would begin to allow county employees to utilize the projects module portion.

ACAO Martinez reported the ability to track projects within the software would be an asset as much time is currently spent tracking project time within grants.

CAO Robertson commented on the current challenges with tracking project salaries within grants for payroll. CAO Robertson detailed ways in which tracking grant projects in software would streamline tracking work throughout the County. CAO Robertson asked what would be the possibility of using the project module before the end of the current fiscal year.

Auditor Wellemeyer replied the Auditor's office was short-staffed.

CAO Robertson asked what would prohibit the addition of a project number to be entered into the software for tracking.

Auditor Wellemeyer reported there was clean-up work required before project numbers could be implemented.

A lengthy discussion followed regarding project numbers.

Supervisor Byrne asked if there were resources that could help the Auditor's office speed up the software integration process.

Auditor Wellemeyer replied there was a need for additional staff in the Auditor's office.

Supervisor Byrne asked if some work could be done by remote workers.

Auditor Wellemeyer replied some work could be done by remote staff, but not all duties could be performed remotely.

Supervisor Byrne asked if the Auditor's office had previously flown jobs outside of the county.

Auditor Wellemeyer replied they had been previously flown on the Modoc County website.

A brief discussion followed regarding advertising options for open positions within the Auditor's office.

A brief discussion followed regarding test cases for the financial software.

RESULT:	**NO ACTION**

ADJOURNMENT

Motion to adjourn.

Motion to adjourn the March 1, 2022 meeting.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Geri Byrne, Supervisor
SECONDER:	Kathie Rhoads, Supervisor
AYES:	Byrne, Rhoads

The meeting was adjourned at 3:09 PM

Tiffany A. Martinez
Clerk of the Board

Kathie Rhoads
Chair, Modoc County Board of Supervisors