

PLUMAS COUNTY

CALIFORNIA County Administrative Officer



TO: Honorable Chair and Board of Supervisors
FROM: Debra Lucero, CAO
Meeting Date: January 9, 2023
Subject: CAO Report 12/5/23 – 1/9/24

HUMAN RESOURCES UPDATE

We have hired a new person in HR to take the place of one employee who is retiring and are actively recruiting for one other position. We are also hiring temporary help. In addition, we are in process of hiring a consultant firm to assist us in the multitude of job responsibilities of the HR Director who is currently on administrative leave, the second in command who is on admin leave due to personal circumstances. We will soon lose one other HR employee to another department but training will occur prior to permanent relocation of this employee. We hope to have something on the January 16, 2024 agenda regarding the HR Department.

FINANCE UPDATE

In response to the Treasurer-Tax Collector's request for Delegation of Authority to invest and a request to cover her legal fees, I prepared a lengthy response in light of serious compliance issues. I put this under the finance update because lack of timely investment reporting, quarterly apportionment, payments, and audits puts the County's financial status at risk as it relates to bond and interest ratings, and federal and state funding. These continue to be serious issues and we are looking for software and workflow issues to assist.

GRANTS MANAGER

- Continued discussions and started planning for EMS communication
- Met with Sierra Buttes to plan for 2024 activities and open house of project in Q1
- Participated in master infrastructure plan planning for Indian Valley
- Finalized paperwork with RCAC for the Building Rural Economy
- Attended Dixie Fire Community Meeting and 20,000 Lives quarterly meeting
- Attended Dept. Safety Rep meeting and facilitated safety meeting for the CAO Department
- Finalized reporting for Opioid Settlement

RISK MANAGEMENT & CAL-OES UPDATE

- DR 4308 project closeout/review.
- Meet with Sierra Nevada Journey Grizzly ranch, facility use for OES and disasters.
- SFWPA EAP review
- PGE Regional working group.
- Disaster Recovery Training.
- Fire Safe Council.
- Health Metrix hearing testing on site.

- CPR/ First aid county wide through Trindel.

CLIFTON, LARSON & ALLEN (CLA UPDATE)

Highlights for December

Cash

- Updated reconciliation of Treasury Cash to Department Cash, this was required as a result of new journal entries made for the fiscal year 2023
- Continued reconciling FY2023 cash accounts to bank statements in Excel, identified new CD account opened on 6/9/23 for \$5M – obtained supporting information from Treasurer

Investments

- Assisted Treasurer and Auditor-Controller with extracting financial institution data for recording and reconciling FY2023 interest and administration fees for investments
- Documented the process the County used to catch up on entering investment data into Munis and provided to Treasurer, Auditor-Controller, CAO for review

Chart of Accounts

- Mapped Parent Departments into existing COA for ~650/1050 accounts, remaining ~400 to be completed in January
- Collaborated with Sheriff & DA to agree on COA changes to better utilize Munis functionality. Created new funds to begin using in FY2024 to replace 2 sub-funds
- Created instruction documentation for Auditor-Controller to make necessary changes in FY2024 to transition Sheriff & DA subaccounts to new funds created
- Continued communicating with Department heads for potential inactive accounts and updating Munis accordingly

Budgets

- Continued budget planning meetings & building out detailed calendar in collaboration with CAO and Auditor-Controller
- Continued build out of Budget instruction book for Department Heads
- Rolled out Narrative Request email to department heads for enhanced information within the Budget Book
- Continued planning for additional Department Head training in Munis
- Setup new account to track expenses related to drinking water for departments
- Reminder follow ups and emails to Auditor-Controller regarding Cost Plan due dates

Fixed Asset Implementation to Munis

- Successfully loaded Fixed Assets within test environment without error
- Training documents completed & saved on Auditor-Controller SharePoint site
- In-depth training of Munis Fixed Asset Module with Auditor-Controller staff, high level training with Auditor-Controller and C. Goodman
- Updated Fixed Asset Addition and Change forms for Department Head use to align with new system
- Drafted guide for reconciling and processing Fixed Assets throughout the year and at year end – to be reviewed with Auditor-Controller and C. Goodman
- Completed preparation of Production environment for import of fixed assets
- Reviewed FY2023 and first half of FY2024 Board of Supervisor minutes documenting approvals made for fixed assets

Special District Payroll

- Communicated with Portola Cemetery and Taylorsville Cemetery regarding system change
- Received first draft of Payroll Service Contract from County Counsel and provided recommendations for edits

- Updated Train test environment with customizations for Special Districts
- Began drafting documentation for Munis setup for the Special District payroll transition

Discussed Staffing Recommendations for CLA Transition:

- CLA recommends that a fiscal officer or administrative assistant be hired or identified within the County to assist the CAO's office. Currently, the CAO's office does not have adequate staffing levels to assign the budget tasks performed by CLA's interim accounting team. Under direction of the CAO, this position would prepare, manage, and coordinate the details necessary for the development of the County's annual operating and capital budget; assist with forecasts of necessary funds including supplies, services and staffing; discuss and resolve budget issues with appropriate staff; coordinate preparation and publishing of the budget book with required schedules and targeted improvements; implement budget adjustments as necessary. This position, at the direction of the CAO, may assist with other tasks and initiatives such as, monitor and report on expenditures vs. budget across all departments regularly, facilitate fund administration across the County, provide CAO support to departments, Travel & Expense compliance, and process improvement.
- CLA recommends that an assistant controller or an accounting manager be hired for the existing open/allocated position within the Auditor Controller Department. Currently, the Auditor Controller office does not have adequate management staffing levels to perform regular general ledger accounting close tasks, such as reconciling cash transactions in Munis daily and monthly to bank balances, recording transactions timely, processing payables and receivables timely, and regularly closing the general ledger in Munis with balance sheet accounts reconciled. Under direction of the Auditor Controller, this new/open position can assist with staff management and training, maintenance of the Chart of Accounts, process improvement projects, and assist with creation of performance reporting for Auditor Controller / CAO / Board of Supervisors. This filled position can also assist with supporting the annual audit.

Recurring Recommendations:

- Set up each person within Treasury department responsible for banking transactions, reconciliations, or review duties with their own appropriate bank login (no sharing logins).
- Setup read only access rights for Financial Institutions for the CAO & access rights for the Auditor Controller based on needs of job function.
- BOS obtain an inventory of all County bank accounts and review the account listing for completeness and accuracy of all accounts under the County's purview and inclusion for monitoring for proper internal controls, i.e. appropriate access levels assigned, access to statements, monitoring of account balances, proper segregation of duties, bank account reconciliations proper internal controls within the functions of Treasury, Auditor-Controller, and CAO offices.
- Utilization of investment software will expedite the process to get caught up on investment compliance reporting and ongoing management of investment reporting & recording of transactions.

OTHER MEETINGS/ACTIVITIES

1. Dec. 6 – Meeting w/Strategic Development company
2. Dec. 11 – HR ACA Meeting
3. Dec. 11 – LAFCO Meeting
4. Dec. 11 – HR Meeting
5. Dec. 12 – BOS Meeting
6. Dec. 12 – Planning Meeting w/Tracey
7. Dec. 13 – Weekly CLA Meeting & Update
8. Dec. 13 – Zoning Admin Meeting on Vested Mining Rights project
9. Dec. 13 – SiteLogic Meeting
10. Dec. 13 – FY24-25 Budget Meeting w/CLA
11. Dec. 14 – Plumas County & DFC Collaborative Leadership Recovery
12. Dec. 14 – Meeting w/ CLA

13. Dec. 14 – Meeting with County Counsel
14. Dec. 14 – Facility Services Budget Meeting
15. Dec. 15 – CLA Meeting
16. Dec. 15 – Meeting with Planning/County Counsel
17. Dec. 15 – Meeting with County Counsel
18. Dec. 19 – BOX Meeting
19. Dec. 19 – Meeting w/County Counsel
20. Dec. 27 – CLA Meeting
21. Dec. 27 – HR Meeting w/Victim Witness
22. Dec. 28-29 – Work on response to Treasurer-Tax Collector's agenda requests
23. Jan. 2 – BOS Meeting
24. Jan. 2 – County Counsel/Chair meeting
25. Jan. 3 – CLA Weekly Update/Mtg
26. Jan. 3 – OpenGov demonstration
27. Jan. 4 – FY 24-25 Budget Planning
28. Jan. 5 – RCRC Broadband Check-in – Barbara Hayes, Zachary, Tracey

TRANSIENT OCCUPANCY TAX REPORT

Granicus generated the following reports: (January 2, 2023 is the current report on left. Also showing is December 2, 2023 so it can be compared to the new report).

Monthly status report

Report for Plumas County, CA (Plumas County, CA) generated on January 2, 2024.

420

Properties in or near Plumas County, CA

388

Properties in or near Plumas County, CA with address identified

216

Compliant Short Term Rentals

165

Non-compliant properties

39

Properties with unknown compliance

211

Properties that have received letters since first mailing

93

Properties that have received letters and are now compliant

118

Properties that have received letters but are still non-compliant

Monthly status report

Report for Plumas County, CA (Plumas County, CA) generated on December 2, 2023.

409

Properties in or near Plumas County, CA

374

Properties in or near Plumas County, CA with address identified

213

Compliant Short Term Rentals

155

Non-compliant properties

41

Properties with unknown compliance

211

Properties that have received letters since first mailing

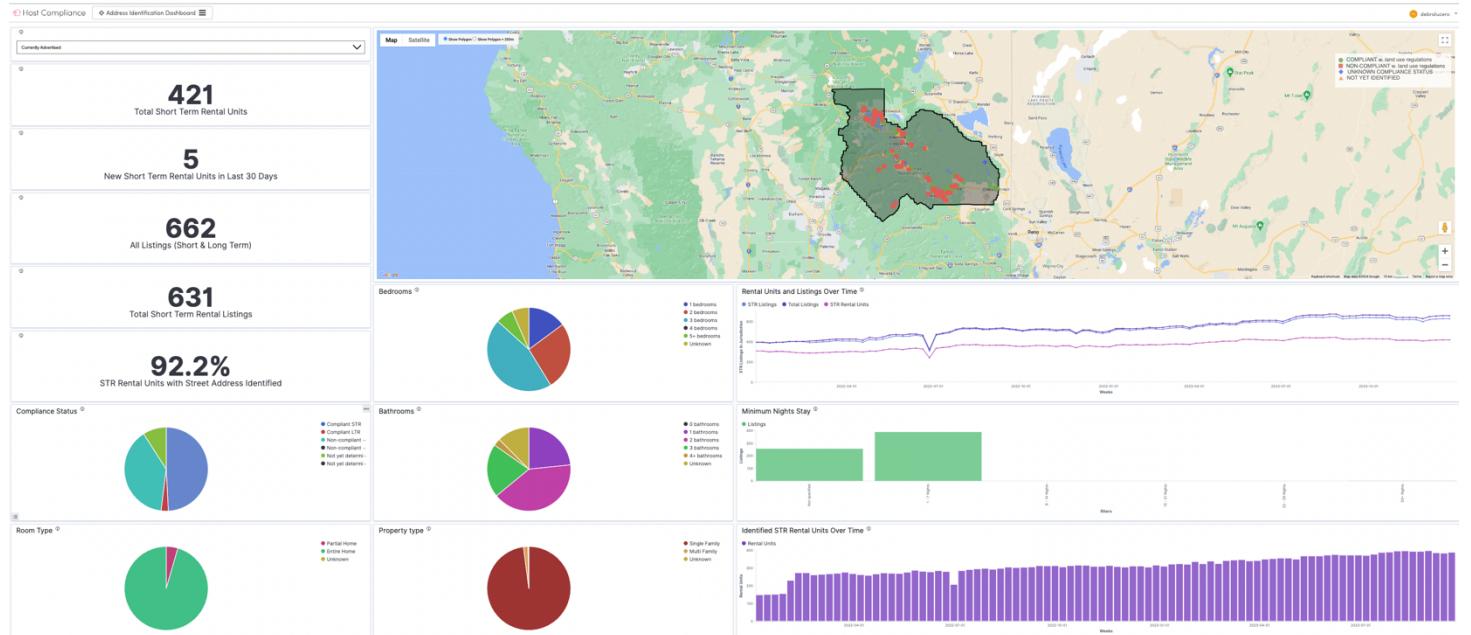
96

Properties that have received letters and are now compliant

115

Properties that have received letters but are still non-compliant

JANUARY 2024



DECEMBER 2023

