

# 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 1/9/24 – January 31, 2024

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### HUMAN RESOURCES UPDATE

On January 16, 2024, the Board approved a contract with MRG to assist with a myriad of HR functions.

### FINANCE UPDATE

Audit activities are continuing but there is no estimate on when the FY22 Audit will be complete as of this writing by the Auditor-Controller.

### GRANTS MANAGER

- Grant updates
  - Assisted Environmental Health with RFQ process
  - Presented on ARPA progress
  - Drafted LATCF report
  - Finalizing paperwork for Building Rural Economies
  - Hosted Open House for the Off-Highway Vehicle Trails Program with Sierra Buttes Trail Stewardship and the Plumas National Forest
- Meetings and Functions
  - Attended Dixie Fire Community Meeting with planning for presentation at February Meeting
  - Attended Middle Mile Advisory Committee and California Broadband Council meetings
  - Participated in the Grant and Projects Munis Training
- Engaged with Chamber Coalition
- Began planning process for Opioid Settlement Program

### RISK MANAGEMENT & CAL-OES UPDATE

1/3 – MARAC  
1/8 – EOC Overview – Cal OES  
1/8 – Meeting Re: Food Access Plan  
1/8 – Met with CalOES  
1/9-12 – EOC Action Planning Class  
1/11 – Earth Ex Drill  
1/11 – Fire Safe Board Meeting  
1/12 – Training – ICS 626 - Lori  
1/17 – Training with Cal OES - Lori  
1/17 – Met with Public Health re: EOP  
1/18 – Tri-Health Care Coalition Meeting

1/18 – Training – G606 - Lori  
 1/18 – Met new Red Cross Manager  
 1/19 – Meeting with Public Works  
 1/22 – Hydrology-Weather Briefing  
 1/22 – Training ICS 368 – Lori  
 1/22 – Training ICS 241 & ICS 242 - Travis  
 1/23 – Collaboration meeting with Project Camp  
 1/23 – Training – ICS 706 & IS 29 - Lori  
 1/25 - Hydrology-Weather Briefing  
 1/25 – Tabletop Exercise – Severe Weather  
 1/25 – Assistance for Firefighter Grant Webinar  
 1/29 – Regional Disaster Public Health Meeting – Changes  
 1/29 – Operational Manager’s Meeting  
 1/29 – Red Cross Meeting  
 1/30 – Met with Ag Commissioner regarding EOP and CVET  
 1/30 – Cal OES Briefing - Weather  
 1/31 – County training on Project and Grant Management  
 1/31 – Hydrology-Weather Briefing  
 1/31 – Cal OES Briefing - Weather

## **CLIFTON, LARSON & ALLEN (CLA UPDATE)**

### **Cash & Investments**

- Reconciled FY2023 Cash, reduced carryforward FY2022 unexplained variance from \$45K to \$21K
  - Prepared journal entry & support for Auditor-Controller to correct Auditor vs Treasury cash accounts
  - Assisted with Warrants Payable entry corrections and provided an updated Warrants Payable reconciliation schedule
- Recommended to Treasurer & Auditor Controller a new process leveraging FY24 monthly investment reporting and FY23 cash template to reconcile cash and investment balances monthly
  - Completed monthly Cash & Investments balance roll forward templates from July to December 2023 using the new process
  - Provided monthly investment interest income through December 2023 to Treasurer for review and approval to turnover to Auditor-Controller for posting
  - In progress – monthly cash reconciliation using the new template for FY2024

### **Chart of Accounts**

- Completed mapping Parent Departments into existing COA for a total of ~1050 accounts
- Created new funds, org codes, and accounts to begin using in FY2024 for the Opioid Settlement, the Almanor Park & Rec Sierra Nevada Conservancy, and Dixie Fire Settlement

### **Budgets**

- Continued budget planning meetings & building out detailed calendar in collaboration with CAO and review with Auditor
- Completed and distributed Budget instruction book to Department Heads & Fiscal Officers
- Collected 26/28 Department Narratives for the Budget Book – currently in review
- Built out CAO SharePoint as a central budget planning and record retention space
- Hosted Munis Budget Training Workshop to practice using the system with Department Heads and Fiscal Officers
- Scheduled Mid-year budget review meetings with Department Heads
- Transitioning CLA role to support budget process from a full-time resource to part-time resource

### **Fixed Asset Implementation to Munis**

- Loaded Active and CIP Fixed Asset records through FY2022 into Production environment
- Reviewed guide for reconciling and processing Fixed Assets throughout the year and at year end with Auditor-Controller and C. Goodman

### **Special District Payroll**

- Followed up with Auditor-Controller and County Counsel to confirm their finalization of the Payroll Service Contract
- Completed documentation for Munis setup for the Special District payroll transition and reviewed with Auditor-Controller. Documentation is saved in the Auditor-Controller Share-Point site

### **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 / financial institutions 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. We recommend that the County explore its current service agreement with PFM. Enhancing services with the current provider may be another way to expedite the process of maintaining compliance with the County's investment reporting requirements. Additionally, while interest apportionment was not in our scope, we recommend the County review the current interest apportionment process, and calculations derived by the County's internally developed tool for completeness and accuracy. Consider updating or replacing the legacy interest apportionment system in conjunction with investment software and process upgrades under consideration.
- 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.

### **OTHER CAO MEETINGS/ACTIVITIES**

1. Jan. 10 – Public Works Transition due to Retirements

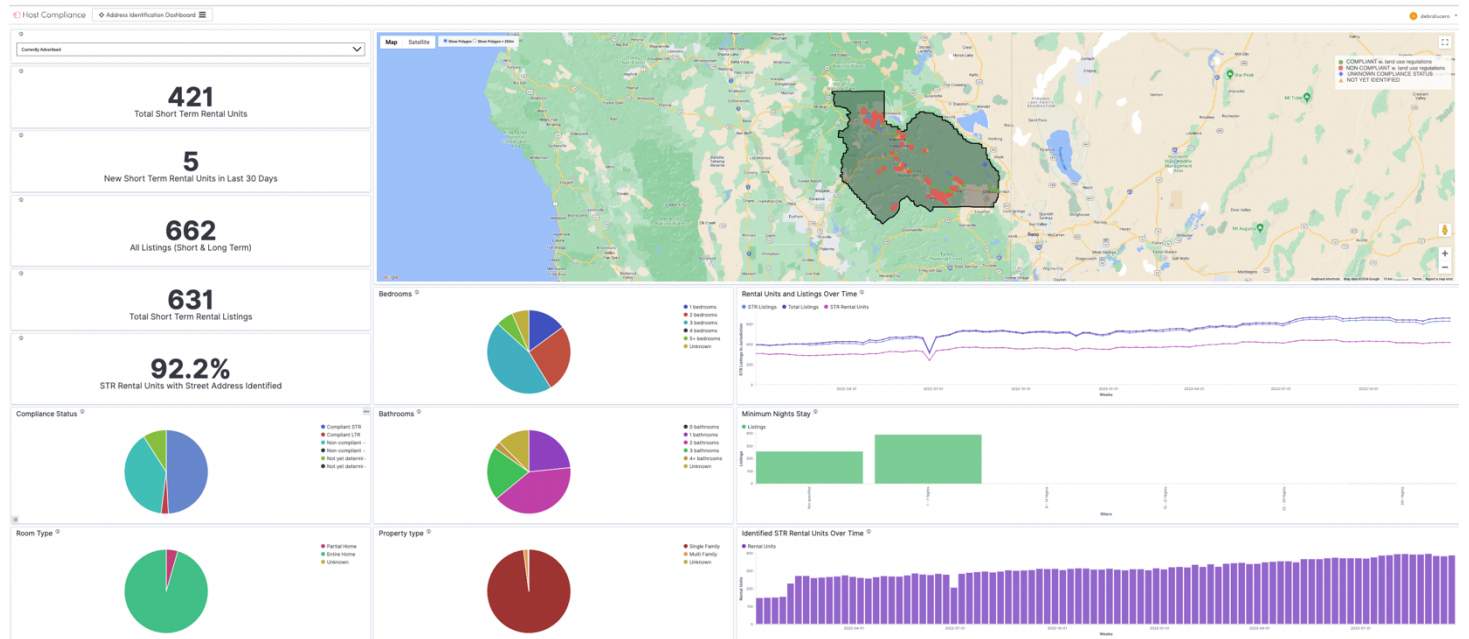
2. Jan. 10 – Title III – 20026 Fund History
3. Jan. 10 – Ag Budget Meeting
4. Jan. 11 – CLA Budget Planning Meeting
5. Jan. 11 – OpenGov Demo
6. Jan. 11 – CLA Budget Instructions Meeting
7. Jan. 11 – MRG & Plumas County Meeting
8. Jan. 11 – Jail Furnishings Meeting
9. Jan. 12 – OpenGov Meeting w/IT
10. Jan. 17 – 30 Vacation
11. Jan. 30 – Meeting w/Planning Director on Vested Rights Company Contract
12. Jan. 31 – CLA Check-In Meeting
13. Jan. 31 – Meeting with County Counsel
14. Jan. 31 – Munis Training

## 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.	Monthly status report Report for Plumas County, CA (Plumas County, CA) generated on December 2, 2023.
<b>420</b> Properties in or near Plumas County, CA	<b>409</b> Properties in or near Plumas County, CA
<b>388</b> Properties in or near Plumas County, CA with address identified	<b>374</b> Properties in or near Plumas County, CA with address identified
<b>216</b> Compliant Short Term Rentals	<b>213</b> Compliant Short Term Rentals
<b>165</b> Non-compliant properties	<b>155</b> Non-compliant properties
<b>39</b> Properties with unknown compliance	<b>41</b> Properties with unknown compliance
<b>211</b> Properties that have received letters since first mailing	<b>211</b> Properties that have received letters since first mailing
<b>93</b> Properties that have received letters and are now compliant	<b>96</b> Properties that have received letters and are now compliant
<b>118</b> Properties that have received letters but are still non-compliant	<b>115</b> Properties that have received letters but are still non-compliant

## JANUARY 2024



## DECEMBER 2023

