

PLUMAS COUNTY

CALIFORNIA County Administrative Officer



TO: Honorable Chair and Board of Supervisors
FROM: Debra Lucero, CAO
Meeting Date: March 12, 2024
Subject: CAO Report 1/31/24 – February 29, 2024

HUMAN RESOURCES UPDATE

After several months of upheaval in the HR Department, it seems to be stabilizing with new hires and the assistance of MRG, a consulting firm brought on in January. The tasks we have established include the following to date:

1. Background Check Policy to comply with IRS Publication 1075
2. Assist with the coordination of building HCM Munis Payroll System
3. Executive Recruitments
 - County Counsel
 - Environmental Health Director
 - Facilities Director
4. Staff Level Recruitments
5. HHS Feasibility Study – The scope of this study includes four main components:
 - Conduct a high-level organizational assessment of the current organizational state- of-the-state of the impacted departments and gather stakeholder and programmatic input and feedback. This will include on-site, Zoom, telephone and email encounters.
 - Review the structures of selected similar counties.
 - Provide a case for integration.
 - Provide a roadmap for next steps.
6. *The Feasibility Study will address four major questions. Will the formation of a Plumas County HHS Department or Agency:*
 - Enhance or improve the delivery of the right service, to the right client, at the right time, in the right setting, and at the right cost, resulting in the best outcome?
 - Enhance or improve the organizational leadership model, organizational priorities, and the delivery of quality services to the residents of the county.
 - Enhance or improve staff relationships and organizational culture in terms of communication, transparency, trust, respect, promotional opportunities, recruitment, and retention?
 - Enhance or improve financial and staffing efficiencies?
7. Class/Comp studies in the following Departments. Deadline for any changes like these was Feb. 29, 2024.

Behavioral Health

- Continuity of Care Position
- BH Systems Analyst
- Driver/Support Services Tech
- Behavioral Health Therapist I
- Behavioral Health Therapist – Senior
- Substance Use Disorder Counselor I
- Substance Use Disorder Counselor II

Sheriff

- Sheriff's Office Manager

County Fair

- Fairgrounds Building and Grounds Maintenance Supervisor II

Environmental Health

- Request for additional positions

Public Works

- Assistant Engineer

Library

- Book Mobile Library Assistant Classification
- Courier – temporary job description and pay rate.

Information Technology

- Desktop Support Technician o SAAS Systems Technician
- SAAS Systems Administrator

Social Services

- Compensation analysis

Probation

- Update MQ's and a new job description

Human Resources

- Compensation study
- Allocation of Human Resources Technician I

Planning

- Information coming

County Counsel

- Information coming

County Administration

- Information coming

FINANCE UPDATE

Audit activities are continuing but there is no estimate by the Auditor-Controller on when the FY22 Audit will be complete. All materials are now at Smith & Newell and have not come back to the County for review.

GRANTS MANAGER

Grant Updates

- Finalized paperwork for Building Rural Economies
- Regular maintenance for ARPA and LATCF
- Continued to work with Arcadis on priority funding
- Continued support to ENVH on HMEP

Meetings and Functions

- Attended Dixie Fire Collaborative Community meeting and presented on Broadband Updates
- Followed up with site visits regarding broadband planning
- Participated in the Recovery Working Group meeting

RISK MANAGEMENT & CAL-OES UPDATE

2/1 – DWR Hydrology-Weather Briefing
2/5 – Met with Environmental Health regarding TTX
2/5 – Met with Paul regarding Food Access Project
2/6 – DWR Hydrology-Weather Briefing
2/7 – Tri-HCC Meeting
2/8 – Fire Safe Council Board Meeting
2/8 – Fire Safe Council General Meeting
2/11 – Train Derailment – coal in the river
2/12 – Site surveys for base camps – Cal OES
2/13 – Plumas Rural Services – Operational Agreement Meeting
2/21 – VOAD Development Meeting
2/23 – Long Term Recovery Meeting – Dixie Fire
2/26 – ICS 100, 200, 700 – Assisted Public Health with the class
2/27 – ICS 100, 200, 700 – Assisted Public Health with the class
2/29 – Worked with Sheriff's Department on Dixie Fire Donation Assessment

CLIFTON, LARSON & ALLEN (CLA UPDATE)

Throughout this month, we have proactively reduced its resources supporting the County. This has increased the timeframe CLA can provide support to continue the work on the FY2024-25 budget process as part of our current project budget.

Cash

- Trained the Treasurer & Auditor Controller teams on the use of templates for reconciling Cash and Investments
 - Completed Cash and Investment reconciliations through Quarter 3 2023 and Plumas Bank & US Bank through October 2023. Reconciliations are completed under the review and direction of management.

Chart of Accounts

- Processed changes to accounts and funds as requested by Auditor-Controller and / or County Administrative Officer

Budgets

- Budget coordination and tracking maintained throughout the month per Budget Calendar
- Review of Department Narratives for the Budget Book in process- identifying narratives as complete or requiring revisions
- Ad-hoc Munis Budget training sessions completed as requested
- Scheduled Departments for Budget meetings planned for the week of March 11
- Outlined process for the systematic creation of the California Budget Schedules for the Budget Book

Fixed Asset Implementation to Munis

- Met with entire Auditor-Controller team to review processes designed on a monthly and annual basis to track Fixed Assets and catch-up work for 2023 activity

Special District Payroll

- Drafted next communication to Special Districts on project status to be sent in March
- Communicated with Taylorsville Cemetery and Portola Cemetery to discuss system transition

Recurring Recommendations (Amended for Clarification):

Set up each person within Treasury department responsible for banking / financial institution transactions, reconciliations, or review duties with their own appropriate 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, although the calculation of 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. Feb. 1 – Trindel Insurance Premiums meeting
2. Feb. 2 – Management Council meeting
3. Feb. 2 – CLA Transition Meeting
4. Feb. 2 – Munis Budget Entering Meeting
5. Feb. 2 – WELL Board Meeting
6. Feb. 5 – Mid-Year Budget Review
7. Feb. 6 – BOS Meeting
8. Feb. 7 – Mid-Year Budget Review
9. Feb. 8 – Mid-Year Budget Review
10. Feb. 9 – Mid-Year Budget Review
11. Feb. 13 – BOS Meeting
12. Feb. 14 – CLA Check-In
13. Feb. 14 – OpenGov Meeting
14. Feb. 14 – MRG Consultant Meeting
15. Feb. 15 – Trindel Board Meeting
16. Feb. 16 – Trindel Board Meeting
17. Feb. 19 – FRTA TOT Discussion
18. Feb. 20 – Auditor-Controller Mid-Year Budget Meeting Review

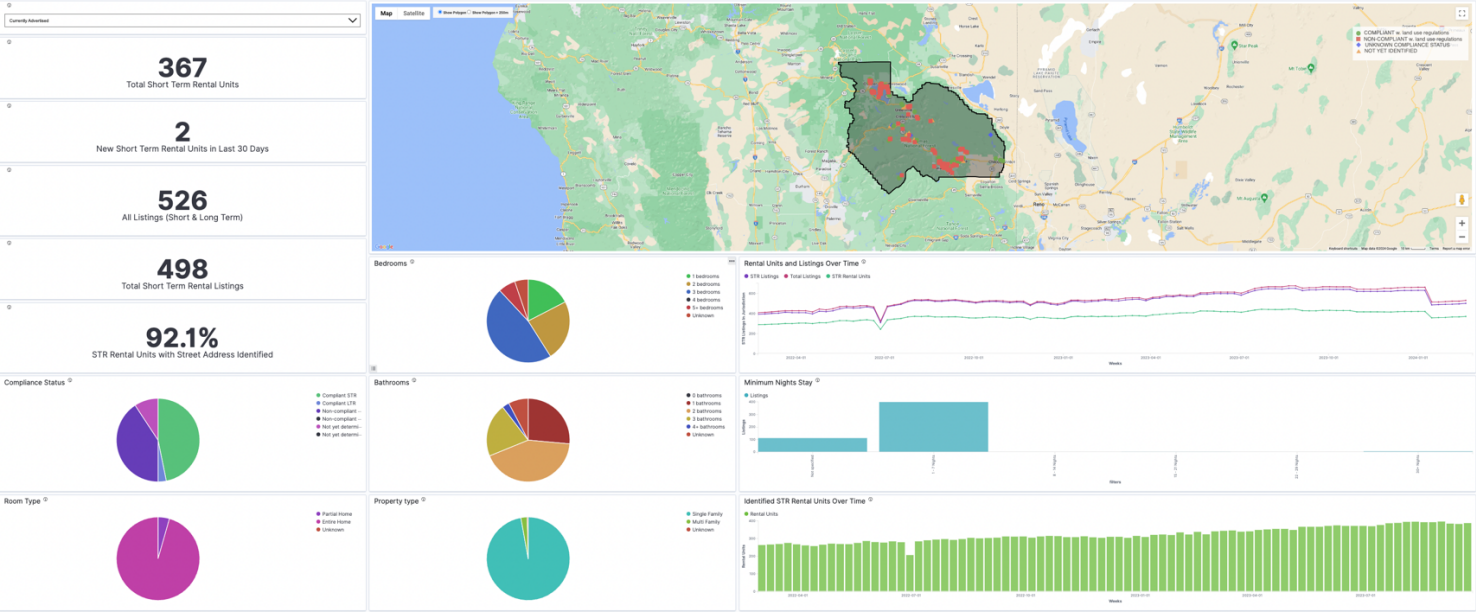
19. Feb. 21 – CLA Check-in
20. Feb. 21 – Meeting with Engie
21. Feb. 21 – HR Meeting
22. Feb. 22 – MRG Check-in
23. Feb. 22 – Social Services/Public Health meeting
24. Feb. 22 – Solid Waste Meeting
25. Feb. 22 – Environmental Health Meeting (Water testing)
26. Feb. 22 – Finance call with David Leifer (Engie Project)
27. Feb. 23 – CACE call
28. Feb. 26 – Sheriff/HR meeting
29. Feb. 26 – Chester Town Hall
30. Feb. 27 – OpenGov Budgeting/Planning Demo
31. Feb. 28 – CLA Check-in
32. Feb. 28 – Building/Planning Strategy meeting
33. Feb. 29 – MRG Check-in

TRANSIENT OCCUPANCY TAX REPORT

Granicus generated the following reports: (March 2, 2024 is the current report on left. Also showing is January 2, 2024 so it can be compared to the new report).

Monthly status report Report for Plumas County, CA (Plumas County, CA) generated on March 2, 2024.	Monthly status report Report for Plumas County, CA (Plumas County, CA) generated on January 2, 2024.
367 Properties in or near Plumas County, CA	420 Properties in or near Plumas County, CA
338 Properties in or near Plumas County, CA with address identified	388 Properties in or near Plumas County, CA with address identified
178 Compliant Short Term Rentals	216 Compliant Short Term Rentals
154 Non-compliant properties	165 Non-compliant properties
35 Properties with unknown compliance	39 Properties with unknown compliance
211 Properties that have received letters since first mailing	211 Properties that have received letters since first mailing
109 Properties that have received letters and are now compliant	93 Properties that have received letters and are now compliant
102 Properties that have received letters but are still non-compliant	118 Properties that have received letters but are still non-compliant

FEBRUARY 2024



JANUARY 2024

