

PLUMAS COUNTY

CALIFORNIA County Administrative Officer



TO: Honorable Chair and Board of Supervisors
FROM: Debra Lucero, CAO
Meeting Date: April 2, 2024
Subject: CAO Report 3/1/24 – 3/31/24

HUMAN RESOURCES UPDATE

We are scheduled to kick-off the Health & Human Services Feasibility Study on April 1, meeting with the four department heads and their finance officers. This study will look at combining Behavioral Health, Public Health, Environmental Health & Social Services into a Health & Human Services (HHS Agency). 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.

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?

FINANCE UPDATE

The 2021-22 Financial Audit is complete, according to the Auditor/Controller and in draft form. She is responding to the findings. We should know more about the contents of the Audit during an April BOS meeting.

GRANTS MANAGER

- **Grant/program updates**
 - Preparing for ARPA reporting
 - Prepared and finalized LATCF annual reporting
 - Drafted website for Grant Manager
 - Rectified billing issues with CLA

- Working with Sierra Buttes on payment requests and 2024 grant cycle/contracts
- Assisted with the contract, public hearing, and board presentation for the Engie Energy Service project
- Meetings and Functions
 - Attended OpenGov session with Public Health
 - Attended several Long-Term Recovery working meetings including 3rd Saturday of the month DFC Community Meeting

RISK MANAGEMENT & CAL-OES UPDATE

3/1 – Train Derailment Unified Command Report
 3/1 – CalOES Inland Region Winter Storm Call
 3/2 – Plumas OES active with blizzard/snow event
 3/3 - Plumas OES active with blizzard/snow event
 3/4 - Blizzard/Snow update
 3/4 – Meeting with Social Services
 3/5 - Train Derailment Unified Command Report
 3/6 – Red Cross Meeting
 3/6 – VOAD Meeting
 3/7 – Meeting with UP & Environmental Health regarding train hazmat spill in May
 3/8 - Train Derailment Unified Command Report
 3/12 – Train Derailment Unified Command Report
 3/14 – Fire Safe Council Board Meeting
 3/14 – Fire Safe Council Meeting
 3/14 – Drought task force meeting
 3/14-15 In-person County employee CPR training with Trindel.
 3/15 – Coordination with Ag Dept Meeting
 3/15 - Train Derailment Unified Command Report
 3/18-19 In-person LSTP training.
 3/18 – Train Derailment Tour
 3/19 – PG&E TTX
 3/20 - Strategic Planning for Workplace Safety
 3/20 – AAR Report debriefing
 3/20 – VOAD Meeting
 3/21 – Red Cross Shelter Operations Training
 3/22 – Recovery meeting
 3/25 – OA Manager’s Meeting
 3/26 – Train Derailment Unified Command Report
 3/27 – VOAD Kickoff meeting
 3/29 Trindel Executive meeting
 Create SB553 Workplace violence policy and reporting documents.

CLIFTON, LARSON & ALLEN (CLA UPDATE)

Throughout this month, we have proactively reduced CLA’s 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 Q3 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

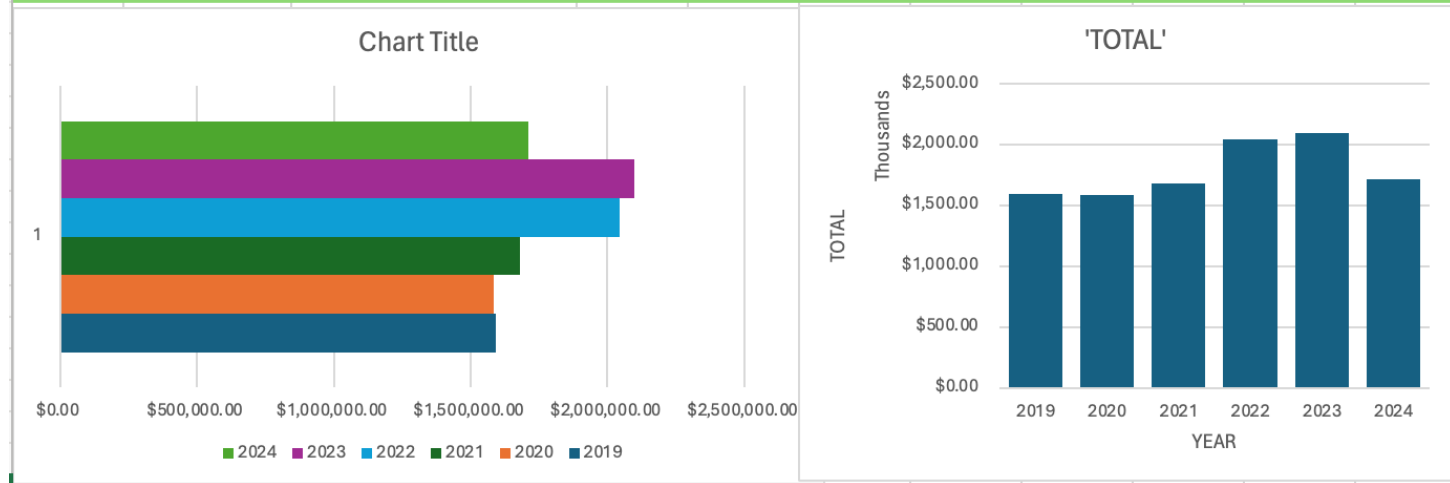
1. Mar. 1 – MRG Weekly Meeting with Don Ashton
2. Mar. 4 – Budget Narrative Review with CLA
3. Mar. 4 – Engie Meeting with Ashu, Zachary
4. Mar. 4 – MRG, LCW meeting about Comp/Class studies
5. Mar. 5 – BOS Meeting
6. Mar. 5 – OpenGov / PH Budgeting Meeting
7. Mar. 5 – S.E.A. Meeting
8. Mar. 6 – CLA Status Meeting
9. Mar. 6 – Sheriff Meeting Re: AB89 & Educational requirements & Stipends
10. Mar. 6 – Grand Jury Interview
11. Mar. 6 – Auditor-Controller Mid-Year Budget Review Meeting
12. Mar. 7 – MRG Weekly Meeting
13. Mar. 7 – OpenGov Project Kick-Off Meeting
14. Mar. 7 – CLA CA Budget Schedule Review
15. Mar. 7 – Clerk of the Board / CAO Budget Meeting
16. Mar. 8 – CACE Bi-Weekly Meeting
17. Mar. 8 – LACTF Reporting w/Zachary
18. Mar. 11 – Social Services Budget Meeting

19. Mar. 11 – County Fair Budget Meeting
20. Mar. 12 – Workman’s Comp Meeting
21. Mar. 12 – CLA Weekly Meeting
22. Mar. 13 – Cooperative Extension Budget Meeting
23. Mar. 13 – IT Budget Meeting
24. Mar. 13 – Facility Services/Airport Budget Meeting
25. Mar. 13 – BH Budget Meeting
26. Mar. 13 – Clerk of the Board / Title III / Grand Jury Budget Meeting
27. Mar. 14 – MRG/Plumas HR meeting
28. Mar. 14 – Sheriff, Jail, Court Budget Meeting
29. Mar. 14 – Public Works, Road, Solid Waste & Flood Control, Engineering, Special Districts Budget Meeting
30. Mar. 14 – Engie Service Contract Meeting
31. Mar. 14 – Risk/OES Budget Meeting
32. Mar. 14 – Ag Dept./Weights & Measures Budget Meeting
33. Mar. 14 – Library Budget Meeting
34. Mar. 15 – MRG Weekly Check-in
35. Mar. 18 – County counsel Budget Meeting
36. Mar. 18 – Planning, GIS, Planning Commission (General Plan) Budget Meeting
37. Mar. 18 – Building & Code Enforcement Budget Meeting
38. Mar. 18 – Museum Budget Meeting
39. Mar. 18 – Assessor Budget Meeting
40. Mar. 18 – Public Health Budget Meeting
41. Mar. 18 – Child Support Budget Meeting
42. Mar. 18 – OpenGov meeting
43. Mar. 20 – Budget Narrative and Notes from Budget Review Meetings
44. Mar. 20 – CLA Check-in
45. Mar. 20 – Facility Services – Quincy Library meeting
46. Mar. 20 – OpenGov Angelica Au meeting
47. Mar. 21 - MRG Weekly Check-in (Don, Julie, HR Dept.)
48. Mar. 21 – Anjali Ward meeting
49. Mar. 25 – OpenGov Project Status Meeting
50. Mar. 25 – Call with Nichole Williams (Alpine CAO/Trindel Board of Directors)
51. Mar. 25 – Call with Sharon Roberts (FRTA, Air B&B Contract)
52. Mar. 25 – Open Gov COA Kickoff Meeting
53. Mar. 26 – Agenda review
54. Mar. 27 – CLA Status Review
55. Mar. 28 – MRG Weekly Check-In

TRANSIENT OCCUPANCY TAX REPORT

Here is a quick snapshot of TOT revenues from 2019-2024 (Year-to-date) – based on numbers provided by the Auditor-Controller. Last year, we budgeted \$1.6 million. This year, we may budget \$1.8 million. The bump in 2022 and 2023 was due to the rebuild activities after the fire and workers who stayed in the area.

| TOT TRENDS | | 3/25/24 | | | | | | | | | |
|------------|----------------|---------------------------|---------------------------------|--|--|--|--|--|--|--|--|
| YEAR | TOTAL | % INCREASE/DECREASE | NOTES | | | | | | | | |
| 2019 | \$1,591,388.27 | | Pentamation Data | | | | | | | | |
| 2020 | \$1,582,610.08 | .55% decrease from 2019 | Munis Data: After the Fire | | | | | | | | |
| 2021 | \$1,679,220.29 | 6.10% increase over 2020 | Munis Data | | | | | | | | |
| 2022 | \$2,045,877.99 | 21.83% increase over 2021 | Munis Data: After the Fire | | | | | | | | |
| 2023 | \$2,096,416.92 | 2.47% increase over 2022 | Munis Data: After the Fire | | | | | | | | |
| 2024 | \$1,712,330.89 | Year to date | Munis Date: To date for 2023-24 | | | | | | | | |



| YEAR | Sum of TOTAL |
|--------------------|------------------------|
| 2019 | \$1,591,388.27 |
| 2020 | \$1,582,610.08 |
| 2021 | \$1,679,220.29 |
| 2022 | \$2,045,877.99 |
| 2023 | \$2,096,416.92 |
| 2024 | \$1,712,330.89 |
| Grand Total | \$10,707,844.44 |



