



**Contra
Costa
County**

To: Board of Supervisors
From: Kathy Gallagher, Employment & Human Services Director
Date: October 20, 2015

Subject: Add six (6) full time positions in the Fiscal Division of the Administrative Services Bureau of EHSD

RECOMMENDATION(S):

ADOPT Position Adjustment Resolution No. 21719 to add six (6) full time positions in the Fiscal Division of the Administrative Services Bureau of the Employment and Human Services Department (EHSD). The details of the six positions are as follows:

- Two (2) Departmental Fiscal Officer (APSA) (unrepresented) positions at Salary Plan and Grade B82 1724 (\$6,323-\$7,704);
- One (1) Supervising Accountant (SAHJ) (represented) position at Salary Plan and Grade ZA5 1703 (\$6,009-\$7,304);
- One (1) Social Services Fiscal Compliance Accountant (XASH) (represented) position at Salary Plan and Grade ZB5 1643 (\$5,662-\$6,883);
- One (1) Administrative Services Assistant III (APTA) (represented) position at Salary Plan and Grade ZB5 1631 (\$5,596-\$6,801); and
- One (1) Accountant III (SATA) (represented) position at Salary Plan and Grade ZB5 1576 (\$5,299-\$6,441).

FISCAL IMPACT:

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **10/20/2015** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II Supervisor
Mary N. Piepho, District III Supervisor
Karen Mitchoff, District IV Supervisor
Federal D. Glover, District V Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: October 20, 2015

David Twa, County Administrator and Clerk of the Board of Supervisors

By: Chris Heck, Deputy

Contact: Holly Trieu (925)
313-1560

Upon approval of the six (6) positions, the additional costs associated with this action are approximately \$784,310 annually with benefits, including \$167,383 in pension costs. These positions will be funded with 45% Federal revenue, 45% State revenue, and 10% County cost.

BACKGROUND:

The Employment and Human Services Department (EHSD) is requesting to add two permanent full time Departmental Fiscal Officer positions and one permanent full time Supervising Accountant position. The Fiscal Division's current organization structure lacks an effective leadership and management structure that is required for the complexity and size of the fiscal operations. In the current organization structure, Accountants report to Administrative Services Assistant IIIs, and the highest level position reporting to the Employment and Human Services (EHS) Chief Financial Officer is the Administrative Assistant III.

The reorganization proposes to revise the current Fiscal Unit structure by adding an additional management level via the utilization of two additional Departmental Fiscal Officers necessary to support the EHS Chief Financial Officer with complex and high-level decision making. Class incumbents will assume a scope of responsibility for the Financial Planning & Analysis Unit or the Accounting and Claims Unit.

Request to Add Two Departmental Fiscal Officer Positions

The two Departmental Fiscal Officer positions will manage and administer EHSD fiscal functional areas including budget management, revenue claiming, financial reporting, fiscal compliance, general accounting, cost accounting, and fiscal operations. The positions will provide management and oversight on complex, varied and specialized financial assignments that typically have Department-wide or multi-departmental impact. The positions will be responsible for unit oversight, advising top management on various financial related projects and assignments, handling complex assignments, and personnel, staff development and training related issues in their respective units. The positions will work with staff to create and implement fiscal policies and procedures to ensure best practices and transfer of institutional knowledge.

Request to Add One Supervising Accountant Position

The reorganization proposes to add one permanent full time Supervising Accountant that will provide supervision to Accountants, Accounting Technicians, and an Account Clerk Supervisor who supervises seven account clerks. The Supervising Accountant is expected to have the technical competencies to oversee the accounting operations and will supervise accounting staff working on complex welfare accounting functions, including general accounting, benefits recovery, assistance claims, statistical reporting, time study function, contracts/accounts payable and accounts receivable. The position will oversee accounting personnel staff development and training and work with staff to create and implement accounting procedures to ensure best practices and transfer of institutional knowledge.

Request to Add One Social Services Fiscal Compliance Accountant Position

EHSD is requesting to add one permanent full time Social Services Fiscal Compliance Accountant. The Social Services Fiscal Compliance Accountant will perform internal monitoring of fiscal practices, statistical/claim internal audit, sub-recipient monitoring

system, development and monitoring of fiscal procedure manual, and fiscal training system for fiscal and non-fiscal staff. The current fiscal compliance accountant's role will continue to perform internal security activities and audit of payment assistance issuance systems. Other duties include reviewing operations policies and procedures, recommending changes to existing policies and procedures, and training staff on internal security best practices.

Request to Add One Administrative Assistant III Position

EHSD is requesting to add one permanent full time Administrative Assistant III position to its Fiscal Division. The Administrative Assistant III will provide oversight and analytical support to statistical reporting, benefit recovery operations, and assistance claiming and reporting. This position will manage trust funds for Welfare Aid Refunds and Child Support and serve as contact for internal and external audits related to assistance and benefit recovery. Other duties include approving financial documents, including year-end journals for deferrals and accruals, serving as the bank liaison for the merchant account (credit card), revolving account (check writing), and credit union account (auto loans). This position will provide analytical support for the Welfare Accounting daily banking operations and tax intercept program, manage processes for distribution of EBT cards and check stock, set threshold issuance amounts in CalWIN and serve on work-groups related to CalWIN management reporting.

Request to Add One Accountant III Position

EHSD is requesting to add one permanent full time Accountant III position. The Accountant III will perform complex accounting assignments in the areas of cost analysis and revenue claiming, general ledger reconciliation, cost allocation to various cost centers, and revenue/expenses deferral and accrual. This position requires a high level understanding and interpretation of the various federal and state claiming rules for over 250 EHSD program components included in the County Expense Claim and other programs such as In-Home Supportive Services (IHSS), Covered California, Area Agency on Aging, and Small Business Development Center (SBDC) for which claims must be prepared timely and accurately in order to claim grant revenues.

This position will add capacity to the claiming function of the EHSD Fiscal Division to better maximize EHSD's revenue streams in a timely fashion while adhering to the compliance and reporting requirements of the various funding agencies. The additional capacity would also mitigate the risk associated with having a high degree of knowledge concentration for a critical function in one single position. The position will provide for better internal control in the cost allocation process and for a higher degree of segregation of duties in the complex area of the welfare claiming system.

CONSEQUENCE OF NEGATIVE ACTION:

Two Departmental Fiscal Officer and One Supervising Accountant Positions

If the two Departmental Fiscal Officer positions are not added, the Fiscal Division will be unable to provide effective leadership and adequate supervision in critical areas of EHSD's fiscal operations such as federal and state revenue claiming, general accounting, cost accounting, welfare accounting, fiscal compliance, budget monitoring/management, sub-recipient fiscal oversight, and fiscal reporting. Additionally, the lack of effective leadership and adequate supervision increases the risk of noncompliance with federal and state funded programs requirements that have a high level of fiscal complexity requiring adequate internal control oversight of welfare accounting transactions and fiscal reporting/claiming.

If the Supervising Accountant position is not added, the Fiscal Division will be unable to provide adequate supervision in critical areas of EHSD's accounting operations. Additionally, EHSD's Fiscal Division will be negatively impacted without this position by way of potential revenue losses, higher accounting errors rate due to lack of oversight, noncompliance with federal and state funded programs requirements, and lack of internal controls.

One Social Services Fiscal Compliance Accountant Position

If this position is not added, the Fiscal Division will be unable to provide coordination and oversight of sub-recipient fiscal monitoring and develop written EHSD accounting controls policies and procedures. Additionally, the Fiscal Division will be negatively impacted by its reduced capacity to review fiscal control practices that could lead to noncompliance with federal and state funded programs.

One Administrative Assistant III Position

If this position is not added, the Fiscal Division will be negatively impacted by its limited capacity to provide oversight and analytical support to critical areas required by federal and state funded programs such as statistical reporting, benefit recovery operations, and assistance claiming and reporting. Additionally, the Fiscal Division will be unable to provide high level critical assessment and problem solving of the aforementioned fiscal systems that could lead to operational inefficiencies and noncompliance with federal and state funded programs requirements.

One Accountant III Position

If this position is not added, the Fiscal Division will be negatively impacted by its limited capacity to prepare accurate and timely revenue claims that could lead to noncompliance with federal and state funded programs requirements and potential losses of revenues.

CHILDREN'S IMPACT STATEMENT:

No impact.

ATTACHMENTS

P300 No. 21719

P300 No. 21719 Attachment A