



County of Monterey

Board of Supervisors
Chambers
168 W. Alisal St., 1st Floor
Salinas, CA 93901

Board Report

File #: 19-0632, **Version:** 1

- a. Approve amending Fiscal Year 2019-20 Auditor-Controller budget (1110-AUD001-8372-001) in reallocating one (1) Accountant Auditor III (20B22) to one (1) Auditor-Controller Analyst I (20B24); and
- b. Direct the Auditor-Controller and County Administrative Office to incorporate the approved changes in the Fiscal Year 2019-20 Adopted Budget.

RECOMMENDATION:

It is recommended that the Board of Supervisors:

- a. Approve amending Fiscal Year 2019-20 Auditor-Controller budget (1110-AUD001-8372-001) in reallocating one (1) Accountant Auditor III (20B22) to one (1) Auditor-Controller Analyst I (20B24); and
- b. Direct the Auditor-Controller and County Administrative Office to incorporate the approved changes in the Fiscal Year 2019-20 Adopted Budget.

SUMMARY/DISCUSSION:

The vacancy of an Accountant Auditor III position has created the opportunity to reorganize the Payroll Division within the Auditor-Controller's Office (ACO) to a more efficient and effective long-term structure. This will involve moving higher end management functions from existing management positions to one position to ensure a single point of accountability and responsibility for payroll functions. In addition, this vacancy allows the ACO to address the complexity of the combined duties that will be performed by this position.

This change is driven by the shift in technology from mainframe to pc based and cloud-based systems which has moved substantial system configuration planning and design work to the payroll function. This change will also address the increased size of the payroll unit responsibility (an addition of 25% or 1,000 paychecks over last ten years) and new complex reporting and compliance issues due to legislative actions such as the ACA, and Tax Cuts and Jobs Acts requirements.

Approval of this reallocation request will allow the ACO to recruit a payroll professional who possesses the knowledge and experience necessary to handle the management-level work and oversight of the payroll function and at a level that provides the expertise for new and changing system design and configuration requirements, and to ensure compliance with new and existing regulations relating to taxes, benefits, and payroll law.

As vacancies occur in the Payroll Unit, the ACO will take each as an opportunity to assess the existing structure and make positive changes that contribute to the long-term efficiency of the payroll unit.

OTHER AGENCY INVOLVEMENT:

The Budget Committee supports this action. The Human Resources Department has reviewed and approved the Request to Classify form and supports this action.

FINANCING:

For the current fiscal year, there will be no additional expenditures as the position is currently vacant and will

remain vacant until this reallocation and resulting hiring process is completed. Going forward, the ACO will make every effort to remain within GFC allocation to include the Auditor-Controller Analyst I cost variance in the budget development process for FY2020-21. ACO estimates the variance between the salary costs of the two positions to be \$13,200. While not a substantial amount, recent years' budget constraints may necessitate an augmentation request to cover this cost in the future.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

This proposed action will allow the Auditor-Controller's Office to promote an organization that practices efficient and effective resource management, and create an opportunity to attract, recruit, or retain a diverse, talented workforce that supports the mission of the County of Monterey.

Mark a check to the related Board of Supervisors Strategic Initiatives

- Economic Development
- Administration
- Health & Human Services
- Infrastructure
- Public Safety

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Approved by: Rupa Shah, Auditor-Controller, 755-5099

Attachments:

- Board Report
- Auditor-Controller Request to Classify Resolution