



Agenda Date: 7/19/2005
Agenda Placement: 6I

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors

FROM: Karla Jensen for Dennis Morris - Director
Human Resources

REPORT BY: KARLA JENSEN, HUMAN RESOURCES ANALYST II , (707) 253-4489

SUBJECT: Amend the Departmental Allocation List and Table and Index for the Payroll and Accounts Payable division of the Auditor-Controller Department.

RECOMMENDATION

Human Resources Director requests adoption of a resolution amending the Departmental Allocation List for the Payroll and Accounts Payable division of the Auditor-Controller Department with regards to adding one (1) (MC) Accountant-Auditor Manager, effective July 19, 2005.

EXECUTIVE SUMMARY

The Human Resources Director recommends amending the departmental allocation list for the Auditor-Controller Department to add one (1) (MC) Accountant-Auditor Manager to the department's Payroll and Accounts Payable division in order to provide adequate management staffing and oversight of the division. Currently, the incumbent Accountant-Auditor Manager is on approved leave through November 4, 2005, at which time the incumbent will retire. In the interim, the Auditor-Controller has attempted to maintain the day-to-day Payroll and Accounts Payable operations by relying on the Assistant Controller and the other two Accountant-Auditor Managers but has a concern that other divisions in the department will be adversely impacted if there is not a dedicated Manager for the Payroll and Accounts Payable Division.

Therefore, the Human Resources Director recommends amending the departmental allocation list for the Auditor-Controller Department to add one (1) (MC) Accountant-Auditor Manager to the department's Payroll and Accounts Payable division in order to provide adequate management staffing and oversight of the division. This action will allow the department to recruit a full time replacement Accountant-Auditor Manager to oversee the Payroll and Accounts Payable division. Upon the incumbent's retirement, on or before November 4, 2005, the departmental allocation list will be amended to delete the Accountant-Auditor Manager position vacated by the retiring employee.

FISCAL IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
What is the revenue source?	The department will attempt to absorb the additional costs. In the event the department cannot cover the entire incremental costs, the General Fund will absorb the additional costs.
Is it Mandatory or Discretionary?	Discretionary
Discretionary Justification:	The Auditor-Controller Department requires daily management of its Payroll and Account Payable division. If this position is not filled, these activities may not be completed in a timely manner and in accordance with state and federal regulatory requirements. The currently existing position will be deleted once the current incumbent has retired, projected for October of 2005.
Is the general fund affected?	Yes
Future fiscal impact:	Full salary and benefits will be budgeted accordingly.
Consequences if not approved:	The Auditor-Controller is concerned that the day-to-day payroll and accounts payable operations are at the risk of not being performed in a timely manner in accordance with federal and state law. The alternative of having other staff perform the payroll/accounts payable responsibilities is detrimental to the department's other functions, aside from being a more costly solution.
Additional Information:	None

ENVIRONMENTAL IMPACT

The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

The incumbent Accountant-Auditor Manager with responsibility for the Payroll and Accounts Payable division has submitted a letter of resignation with a retirement date to be effective no later than November 4, 2005. The incumbent has requested, and the Auditor-Controller has approved, authorization for the incumbent to use accumulated vacation leave, which is expected to be exhausted by the end of October 2005. The incumbent is a long term employee who had previously delayed retirement in order to assist the department meet its payroll and accounts payable obligations. The Auditor-Controller's approval for the incumbent to use accumulated leave prior to retirement is consistent with County policy.

Currently, the incumbent Accountant-Auditor Manager is on approved leave through November 4, 2005. In the interim, the Auditor-Controller has attempted to maintain the day-to-day payroll and accounts payable operations by relying on the Assistant Auditor-Controller and the other two Accountant-Auditor Managers but has a concern that other divisions in the department will be adversely impacted if there is not a dedicated Manager for the Payroll and Accounts Payable Division. Although paychecks are being processed in a timely manner, other payroll functions (insurance payments, PERS reporting, etc.) could be delayed. In the short term, resources from the Department's other Divisions are being reassigned to address these delays. These reassignments will have an adverse effect

on the entire department if continued.

Therefore, the Human Resources Director recommends amending the departmental allocation list for the Auditor-Controller Department to add one (1) (MC) Accountant-Auditor Manager to the department's Payroll and Accounts Payable division in order to provide adequate management staffing and oversight of the division. This action will allow the department to recruit a full time replacement Accountant-Auditor Manager to oversee the Payroll and Accounts Payable division. The current incumbent has agreed to work a limited hours prior to retirement to assist in training the new Accountant-Auditor Manager once the new position has been filled. Upon the incumbent's retirement, on or before November 4, 2005, the departmental allocation list will be amended to delete the Accountant-Auditor Manager position vacated by the retiring employee.

SUPPORTING DOCUMENTS

A . Resolution

CEO Recommendation: Approve

Reviewed By: Andrew Carey