



## SUMMARY REPORT

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**Agenda Date:** 4/6/2021

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**To:** County of Sonoma Board of Supervisors  
**Department or Agency Name(s):** Auditor-Controller-Treasurer-Tax Collector  
**Staff Name and Phone Number:** Amanda Ruch, Assistant ACTTC, 565-3274  
**Vote Requirement:** Majority  
**Supervisorial District(s):** All

**Title:**

Amendment to the Auditor-Controller-Treasurer-Tax Collector's Office Position Allocation Listing for Disaster Finance

**Recommended Action:**

Adopt a Personnel Resolution effective April 6, 2021, adding one (1) full time equivalent (FTE) Time-Limited Accountant and converting four (4 FTE) extra help allocations to Time-Limited Senior Account Clerk positions in the Auditor-Controller-Treasurer-Tax Collector's Office position allocation listing.

**Executive Summary:**

The Auditor-Controller-Treasurer-Tax Collector's Office (ACTTC) is seeking to add one (1 FTE) Time-Limited Accountant and four (4 FTE) Time-Limited Senior Account Clerk positions to create an effective and consistently-staffed Disaster Finance Team. The four Time-Limited Senior Account Clerk positions will replace four currently employed extra help and agency clerks, not supplement them. Based on recent events' funding, staff assumes disaster finance staff is 100% reimbursable from federal and state disaster grants' administration allowances.

Effective disaster financial management is needed for the County to successfully recover eligible costs associated with the eight currently active disaster grants, and successfully respond to future disaster events. A dedicated Disaster Finance Team will help the County obtain the resources needed to support our community, increase the recovery of local funds used to address immediate disaster needs, and reduce the likelihood of audit findings, funding deobligations, and financial penalties. Federal and State fiscal and grant regulations are strict and rapidly evolving, and it is imperative that the County have a robust, flexible, and adaptable disaster finance function.

The Disaster Finance Team is currently managed by an Administrative Services Officer and supported by four full-time extra help and agency account clerks. This structure results in a significant body of high-level accounting and granular financial reporting work under the single responsibility of an Administrative Services Officer (ASO). The ASO is also responsible for staying current on the rapidly evolving requirements, meeting with federal and state disaster finance teams, preparing financial updates for County management, functioning as the Emergency Operations Center - Finance section, and supervising four extra help account clerks. Further, the transitory nature of using extra help and agency staff results in significant time spent training new staff resulting in limited ability to create process improvements and efficiencies. Human Resources concurs with the staffing recommendations for disaster finance activities.

**Discussion:**

Local natural disasters have increased in frequency and severity. The County has experienced four fires and three flood related disasters in the last four years, incurring more than \$233 million in disaster incurred costs and damage to County property. In addition, the County is currently responding to the COVID-19 pandemic emergency, which is estimated to cost the County more than \$120 million through 6/30/2021, with significant costs continuing into FY 2021-22. In the 20 years prior to 2017, the County had experienced just two federally declared disasters, both floods. The eight currently active disaster grant programs represent a tremendous body of accounting and administrative work, and our disaster finance function is significantly understaffed, particularly for the more complex disaster accounting functions.

The Disaster Finance Team is currently managed by a Disaster Finance and Administrative Services Officer supported by four full-time extra help and agency account clerks.

The Disaster Finance and Administrative Services Officer requires the support of staff with strong accounting, reporting and grant administration skills to assist with the timely preparation of financial reports, claims and correspondence required by the eight active FEMA covered events and various Covid 19 state disaster grant funding. Since the Disaster Finance and Administrative Office was added in June 2020, the County has experienced two additional wildfire disasters, received CARES Act funding, prepared for a 2021 winter storm disaster event, and the scope of the COVID-19 pandemic emergency response has increased significantly.

The ACTTC is proposing to improve the Disaster Finance Team structure with the following actions:

- (1) Add one (1 FTE) Time-Limited Accountant position to assist with the timely preparation of financial reports, claims and correspondence required, as well as serve as lead to the account clerks.
- (2) Add four (4 FTE) Time-Limited Senior Account Clerk positions, replacing four currently employed agency and extra help clerks. The Time-Limited positions will support Disaster Finance claiming services, which requires robust documentation, for several years, reducing turnover and training time, and increasing subject knowledge, accuracy and efficiency.

Human Resources has reviewed the job duties for the Disaster Finance Team support staff and determined that the Accountant and Senior Account Clerk classifications are appropriate.

The addition of one (1 FTE) Accountant position will allow the Disaster Finance and Administrative Officer to more broadly manage Disaster Finance Team, stay current on the rapidly evolving Federal and State requirements for FEMA grants and CARES funding, prepare timely financial updates for County management, advise department and EOC management on disaster grant requirements and eligible costs, and participate in EOC operations as needed.

The Disaster Finance Team will collectively have the following responsibilities:

- **Administer the eight currently active public assistance disaster grants and state disaster grant**

**funding**

- Oversee the finance and administrative aspects of the eight currently active public assistance disaster grant programs, which includes oversight of 116 projects.
- Facilitate departments with gathering documentation required to receive state/federal disaster funding, including reconciliation of labor records.
- Prepare and submit timely reimbursement claims and other required reporting.
- Provide regular updates to County management.
- Act as a liaison between the County, FEMA, Cal OES, local agencies and mutual aid agencies.
- **Post-Disaster Activities**
  - Budget and manage funds needed to respond to disaster events.
  - Monitor and track financial resources to ensure projects are executed in a cost effective manner and accurate documentation is maintained for claiming purpose.
- **Long-Term Post-Disaster Activities**
  - Ensure all funding agency requirements are fulfilled as projects are closed and documentation is properly retained for audits.
  - Represent the County during Office of Inspector General audits and respond to audit requests.
- **Pre-Disaster Activities and Ongoing Preparedness**
  - Build awareness of program rules, regulations, and common audit findings among County and mutual aid agency staff by preparing educational memos/guides, holding formal and information training as resources allow, functioning as the EOC Finance section, and ensuring appropriate staff are aware of FEMA and Cal-OES training opportunities.
  - Review and codify emergency fiscal policies and procedures to ensure funding agency requirements are addressed.
  - Develop/update financial systems to address disaster related transaction processing needs.

A robust dedicated Disaster Finance Team improves the County's access to disaster grant dollars, funding that is critical to the County's recovery efforts.

Since the 2017 Wildfire Disaster finance has become a fundamental service with time sensitive processes required by constantly changing state and federal guidance. The ACTTC recommends the County invest in a robust, flexible and in-house disaster finance function, for the next five years.

**Prior Board Actions:**

On June 9, 2020, the Board added 1 FTE Disaster Finance and Administrative Officer to the Auditor-Controller-Treasurer-Tax Collector's position allocation listing.

**FISCAL SUMMARY**

Expenditures	FY 20-21 Adopted	FY21-22 Projected	FY 22-23 Projected
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Budgeted Expenses			
Additional Appropriation Requested	150,000	602,000	620,000
<b>Total Expenditures</b>	<b>150,000</b>	<b>602,000</b>	<b>620,000</b>
<b>Funding Sources</b>			
General Fund/WA GF			
State/Federal	150,000	602,000	620,000
Use of Fund Balance			
Contingencies			
<b>Total Sources</b>	<b>150,000</b>	<b>602,000</b>	<b>620,000</b>

**Narrative Explanation of Fiscal Impacts:**

The ACTTC estimates that disaster finance staff is 100% reimbursable from federal and state disaster grants' administration allowances. Each of the eight currently open disasters have funding available from FEMA and Cal-OES for administrative costs.

The salary and benefit costs of the proposed Time-Limited positions will be included in the ACTTC Administration Division (General Fund), which will be reimbursed for all direct and indirect costs from the appropriate Disaster Fund(s).

The ACTTC Disaster Finance Team will closely monitor the County-wide costs incurred and funding available for disaster finance and administrative activities and will proactively work with the County Administrator and the Board of Supervisors, if available funding is not sufficient.

<b>Staffing Impacts:</b>			
<b>Position Title (Payroll Classification)</b>	<b>Monthly Salary Range (A-I Step)</b>	<b>Additions (Number)</b>	<b>Deletions (Number)</b>
Accountant (Time-Limited through 9/28/26)	(4863 - 5912)	1.0	
Senior Account Clerk (Time-Limited through 9/28/26)	(4059 - 4936)	4.0	

**Narrative Explanation of Staffing Impacts (If Required):**

This request will add a total of five (5.0 FTE) Time-Limited positions to the Auditor-Controller-Treasurer-Tax Collector's position allocation listing - including one (1 FTE) Time-Limited Accountant and four (4 FTE) Time-Limited Senior Account Clerk positions. These positions will expire 9/28/2026. The requested positions are entirely new and will be recruited for. The ACTTC will eliminate the use of extra help and agency staff currently supporting the Disaster Finance Team as the Time-Limited positions are filled.

**Attachments:**

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**Agenda Date:** 4/6/2021

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Att A - Budget Resolution

Att B - Personnel Resolution

**Related Items “On File” with the Clerk of the Board:**

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