

AUDIT/FISCAL COMMITTEE



*Back – Dennis Zimmerman, JoAnn Miller, Gary Moran
Front – Thomas Ma, Ellen Miller-Chair, Jeanne Choisset
Not pictured – Marianne Della Marna*



AUDIT/FISCAL COMMITTEE

The Audit/Fiscal Committee reviewed the operations and functions of the following County departments:

Assessor
Auditor/Controller-Recorder
Public Guardian
Treasurer/Tax Collector

The full committee was used for reviews and investigations of each of these departments. Also investigated was the Retirement System. Included in this report are the findings and recommendations of the Audit/Fiscal Committee

COUNTY ASSESSOR

BACKGROUND

On January 7, 2007, a new County Assessor was sworn into office.

The County Assessor is an elected official and constitutional officer charged by law with the responsibility of independent oversight and preparation of the annual local property assessments, from which tax funds are derived. Currently, there are 235 employees in the Assessor's Office, of which 142 are located at the San Bernardino Office at 172 West Third Street. The remaining 93 are distributed throughout the nine (9) countywide district offices, where appraisers and their support staff are located.

The mission statement of the Office of Assessor is to perform the following state mandated functions:

1. Locate, describe and identify ownership of all property within the county.
2. Establish a taxable value for all property subject to taxation.
3. List all taxable value on the assessment roll.
4. Apply all legal exemptions.

On March 27, 2007, an interview with the Assessor and five staff members was conducted. A guided tour of the Assessor's main office was conducted after the interview.

FINDINGS

The newly elected Assessor has made personnel changes in his staff structure and has started a review of the Assessor's operations in preparation to formulate a Business Plan. The Assessor is also in the process of requesting funds from the Board of Supervisors to remodel the three floors occupied by Assessor personnel.

The Assessor is in the process of converting certain hard copy paper files to a digital format. The intent is to save space, increase safety and secure all records.

The Assessor has reclassified some staff positions to unclassified status, which will afford him the means to accomplish future goals for the office. The reclassification was made with the concurrence of the affected staff personnel.

The lack of a formal structured training program for such positions as Appraiser has been identified as a need for the Assessor's future plans. At present, a new Appraiser is assigned to one of nine district offices and trained by staff Appraisers from that office. Training information imparted to trainees may not be consistent in offices throughout the County.

A tour of the facility on the third, fourth and fifth floors revealed a need to remodel, repair, upgrade and/or replace various items in each of the three floors. The current Assessor's building was constructed in about 1958 and was originally the Treasurer's Office. The original vault used to maintain County funds is still in place and used for file storage.

Ceiling lighting in some offices consists of old florescent fixtures set into suspended ceiling tiles. Due to glare emitted by these lights on computer monitors, some of the fixtures have been turned off to facilitate the use of computers.

There are certain areas where suspended ceiling tiles are missing, broken or stained. Work cubicles are very small, close together and most of the work area furniture is old "Steel Case" type. The furniture in some areas was obtained from County storage where old, replaced County office equipment is discarded.

RECOMMENDATIONS

- 07-28 THE ASSESSOR DEVELOP A FORMAL STRUCTURED TRAINING PROGRAM TO BE CONSISTENT IN ALL DISTRICT OFFICES.
- 07-29 BASED ON THE REVIEW OF THE ASSESSOR'S FACILITY, IT IS RECOMMENDED THAT THE BOARD OF SUPERVISORS CAREFULLY REVIEW THE ASSESSOR'S OVERALL BUSINESS PLAN FOR 2007/2008 AND APPROVE THE REQUEST FOR FUNDS TO RENOVATE THE ASSESSOR'S OFFICES, TAKING INTO CONSIDERATION FUTURE CAPITAL IMPROVEMENT PLANS. POSITIVE APPROVAL OF THE REQUESTED RENOVATION FUNDS WOULD BE A BENEFIT NOT ONLY TO THE ASSESSOR'S EMPLOYEES, BUT ALSO TO THE COUNTY WITH THE IMPROVED PROCESSING OF VITAL PROPERTY INFORMATION. THIS APPROVAL SHOULD BE PRIORITIZED AND CONTINGENT UPON THE AVAILABLE FUNDS AS DETERMINED BY THE BOARD OF SUPERVISORS.