

# VACANT POSITION AUDIT

## I. GENERAL INFORMATION

Department: Accounting

Date: August 4, 2020

Position Requested: Accounting Assistant Limited Term Employee (LTE) Job Code: TBD

Number of Positions: 1

FT ☐ PT ☒ FTE 30% for roughly 3 months

Pay Band: Hourly B22 Requested

Division Position Will Be Assigned To: NA (Indicate NA if not applicable)

Projected Start Date of Position: ASAP

## II. FULL EXPLANATION OF NEED FOR POSITION (Please complete all questions)

- A. Is this position request compatible with the County's mission statement? Please provide explanation.

Sauk County Mission: To provide essential services to the residents of Sauk County in a fiscally responsible manner that promotes safety, economic development, and stewardship of natural resources while encouraging the development of cultural, social, and community values that enhance human dignity.

This limited term position will focus on fiscal responsibility.

- B. What is your department's mission statement and how does position support this mission and/or department strategic plan?

Accounting Department Mission: To facilitate the effective and efficient use of County resources and to provide a record and accountability for those resources. The Sauk County Accounting Department provides financial expertise and leadership, maintains financial records, satisfies the County's financial obligations, and prepares managerial, financial and agency reports. To serve County Board Supervisors, managers, citizens, other governmental units, and funding agencies through consultation and information dissemination, maintenance of an accounting system according to established accounting principles, and coordination of budget preparation and implementation.

This position will focus on maximizing the grant dollars received related to COVID-19, including preparing documentation of related expenditures. This is the core of accountability and is maintenance of financial records.

- C. Indicate reasons for asking for position including purpose of position, applicable workload data and trends, etc. **plus attach relevant supporting data.** If more than one position of the same classification is being requested, also justify the number requested.

1. We have had a vacant position since mid-February. That's 1 out of 5 positions in this department, or 20%.
2. The vacancies and transitions in Corporation Counsel, Administrative Coordinator, and Personnel Director have significantly impacted our workload. The interims in all areas are fabulous, but it takes more time to bring them all up to speed. Further, by virtue of Accounting having continuity, many departments have come here for advice that would have been sought elsewhere under regular circumstances.
3. Turnover of 14 seats on the County Board is huge. There is an educational component for so many new faces, even for those members who have served before.
4. None of our deadlines have disappeared, nor could any of our tasks be suspended.
  - a. Payrolls have to keep getting paid
  - b. Vendors have to keep getting paid

- c. The audit fieldwork did get deferred 3 weeks, but was more work to scan documents than with an onsite audit. It also shortened the window in which we had to finalize everything by the due date to the state of July 31.
- d. The Single Audit of Federal and State grants still has its due date of September 30.
- e. The 2021 budget still needs to get compiled.
- 5. Response to COVID has generated a huge amount of work.
  - a. Internal to our departmental operations, processing from home and staggering staff onsite has worked well. However, tasks take just a little longer to access files and talk through questions with departments and each other.
  - b. Developing an understanding of the Federal FMLA requirements and creating the payroll codes to track them took a great deal of time.
  - c. Meeting with nearly all departments and developing strategies to fill the lost sales tax gap took a tremendous amount of time.
  - d. Sifting through the multiple funding source requirements is an ongoing challenge. I worry that we won't maximize the funds available.
  - e. Finally, I worry that when the time comes to be audited on the grants, hastily prepared documentation may not be adequate, forcing a return of funds. This is where I see the need for a part-time LTE.

- D. What benefit will/does the position provide to the County? Describe the specific problem the position was created to address? How does the position improve/enhance customer service and/or address community needs? Please provide adequate data to support your position.

The position would provide accountability to grantors when the County is audited on its use of COVID-19 funding. This reduces the risk of grant funds needing to be repaid to funding sources.

- E. Indicate any alternatives to filling this position that were considered and why you still chose to request to fill?

Utilize other County staff who may have a lower work load due to the impacts of COVID. However, the Personnel Department indicates there are not qualified staff seeking additional hours at this time. We could also defer getting grant documentation until Accounting's vacant Accounting Supervisor position is hired, at which time they could assist or they could free up time for other existing office staff.

- F. What will be the effect if the proposed position is not filled?

Existing Accounting Department staff have been pitching in to keep all deadlines met. This has meant extra hours worked and there is a risk of staff being burned out.

- G. What criteria do you use to monitor the effectiveness and performance of the position? (Increasing revenues, improved customer service, decreasing costs, enhancing services, etc?)

Organized, succinct and complete documentation is in place of grant-funded expenditures.

### III. SPECIFIC DUTIES OF NEW POSITION

- A. List the specific duties position will perform plus the approximate percentage of time to be spent on each duty or add the approximate percentage of time spent on each duty to the existing job description and attach.

40%	View invoices coded as COVID-19 related, analyze eligibility for funding, organize for grant documentation. Recommend corrections if needed.
60%	Gather timesheets related to COVID-19 time, analyze eligibility for funding, organize for grant documentation. Recommend corrections if needed.

- B. Could another County department use the expertise of this position? OR could you use the expertise of another department to meet your needs? Why or why not?

Due to the limited time this position will be needed, it is unlikely another department could use their services. The Personnel Department indicates there are not qualified staff in other departments with available time to assist at this time.

- C. If the work is currently being done or not done by the County, how is it being accomplished (contract basis, temporary help, current employee, etc.)? Why is this arrangement no longer acceptable?

The work related to these specific grants is currently not being done elsewhere. The Health Department has multiple related grants, but their staff are already over-taxed with their duties.

#### IV. POSITION COSTS AND FUNDING SOURCES

- A. What is the anticipated total cost of this position? (Include salary; benefits; office space, remodeling, MIS costs, furniture, and equipment; travel; and other applicable costs.)

Assumes an average of 1.5 days per week for 3 months.

Wages \$3,035

Benefits \$ 234

MIS Can use computer for vacant Accounting Supervisor

Office Largely can work at home. When onsite, can use vacant position space.

- B. Explain specifically how position will be funded.

Amount of County tax levy: \$3,269 % of total costs: 100%

Amount of any outside funding: Possibly CARES funding, if not allocated to other COVID projects or purchases % of total costs: 0%

Source of outside funding: \_\_\_\_\_

Length of outside funding: \_\_\_\_\_

Likelihood of funding renewal: \_\_\_\_\_

Would this outside funding be used to offset the levy if not used for this position? \_\_\_\_\_

- C. Will the proposed position allow your department to increase revenues or decrease expenditures beyond the cost of the position? If yes, how? Not likely
- D. Does the proposed position provide preventive services that will lead to cost avoidance or more extensive services in the future? OR Can the proposed position be justified as an investment with future benefits to the County greater than the cost of the position? If yes, how? Are there statistics to support your position? No
- E. Can the position costs be offset by eliminating or reducing a lower priority function? If yes, explain. No

\_\_\_\_\_  
Signature of Supervisor/Manager Completing Request

\_\_\_\_\_  
Date

\_\_\_\_\_  
Department Head Signature

\_\_\_\_\_  
Date