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DATE: DECEMBER 7, 2021

TO: HONORABLE BOARD OF SUPERVISORS

FROM: SHARI L. SCHAPMIRE, TREASURER-TAX COLLECTOR

RE: PROPOSED CONSOLIDATION OF THE AUDITOR-CONTROLLER
AND TREASURER-TAX COLLECTOR POSITIONS

On November 15, 2021, your Board voted unanimously to adopt the first reading of an ordinance to consolidate the positions of the Auditor-Controller and Treasurer-Tax Collector. Prior to the second reading of this ordinance, finalizing this decision, I would like to share my additional thoughts on this subject.

Throughout the November 15, 2021 meeting, the majority of the board appeared to express a desire to someday have one centralized financial office. While this may very well be an efficient and resilient structure for the County one day, it can only be accomplished successfully through planning, analyzing, and taking the necessary time to fully understand all the factors involved. As there has been limited discussions with leadership in both the Auditor-Controller and Treasurer-Tax Collector's Offices, it is clear this decision could be made without fully evaluating the repercussions of such a financially consequential decision.

A concern raised during the recent meeting was these elected department heads will hand-pick their soon-to-be elected replacements. One thing to keep in mind, regardless of a Department Head being appointed or elected, they all still have the same responsibilities to maintain operations within their departments. It only makes sense that senior leadership in all departments are being mentored to one day take the lead in their respective departments, this is the best scenario for the County. In fact, the County affirms to encourage this scenario with the adoption of the High Performance Organization Leadership Initiative. One of the main themes is investing in and supporting employee development as this results in the retention and promotion of quality employees.

I ran for Treasurer-Tax Collector in 2006, not because I was hand-picked by my predecessor, but because I realized if I did not run I would have the responsibility to train my replacement – my new boss. In fact, I never had aspirations to run for Treasurer-Tax Collector, it was just where my career path led me. Senior leadership is the future of the County, to dismiss this segment of our staff in offices with elected department heads is not the best use of our human capital.

Senior leadership in offices with elected department heads have spent years, or in many cases decades, learning all the important laws, policies, and procedures that govern their respective offices. Do we want these individuals to aspire to be Mendocino County Department Heads or do we want them to move on to other Counties where their experience and expertise is valued and they will have more opportunities? The loss of this continuity could be detrimental to any office.

Board members also raised the issue that if this combined structure works in Sonoma County, it can surely work in Mendocino County. To compare the staffing and financial resources of Sonoma County and Mendocino County is not a fair comparison. This is especially true with the required dedicated staffing needed for the new \$2 million property system conversion, as well as the Munis Financial system upgrade. These new or changing structures can only happen if the staffing and financial resources are there to make it successfully happen, this resource does not exist in Mendocino County.

I cannot stress enough, in my opinion, if the offices of the Auditor-Controller and Treasurer-Controller are combined, the success of the new \$2 million property system is in jeopardy. The limited leadership staff coordinating this project would also be the staff tasked with establishing new operational processes and procedures, as well as taking on an unlimited amount of new fiscal and financial responsibilities. This property system conversion has been extremely difficult and overwhelming for all offices involved. In the short run, the Assessor, Auditor, and Tax Collector all still face significant challenges, all energy needs to be devoted to developing the new property system. The successful operation of the property system needs to be one of the biggest pillars to any comprehensive financial structure the Board is envisioning for the future.

I am respectfully requesting this Board not adopt the second reading of the ordinance to consolidate the positions of the Auditor-Controller and Treasurer-Tax Collector. I am adamantly opposed to any consolidation of financial services as separation of duties and responsibilities, as well as necessary checks and balances between the governing body, elected officials, and management, are already in place. This proposal would place too much financial power with one elected official. Instead of destabilizing two stable offices in a rushed decision, I encourage this Board to take the necessary time to fully analyze all the possible options so the best decision can be made for the citizens of Mendocino County.

I would be happy to answer any additional questions the Board may have.