

FEATHER RIVER AIR QUALITY MANAGEMENT DISTRICT
MEMORANDUM
April 6, 2020

TO: FRAQMD BOARD OF DIRECTORS
FROM: Shawna Fitzgerald, CEO of Creating Answers
SUBJECT: Accounting Department Improvement Project Update

RECOMMENDATION:

Recommended the Board proceed with phase 2 in fiscal year 2020/2021.

ALTERNATIVES:

None

BACKGROUND:

Phase 1: Design and Implement (Approved and Nearly Complete)

The first 12 months (June 2019 – May 2020) has focused on evaluating, developing, and implementing in the areas of accounting and reporting technology, workflow, and policies/procedures.

Activities successfully completed or in process include:

- ✓ Convert single entry accounting system to double entry system. Create a QuickBooks file beginning with the 2018/2019 year using fund accounting with detailed transactions dating back to the beginning of the fiscal year.
 - Structure the chart of accounts for efficient and clean reporting
 - Complete detailed data entry for all accounts
 - Ensure month end financial statements balance to bank and County provided statements.
- ✓ Convert prior paper record keeping systems to a fully electronic system beginning with all 2018/2019 fiscal year documentation.

- ✓ Review policies and procedures to attain an understanding of existing accounting processes and the utilization and adherence to developed systems.
- ✓ Develop, document, and implement new written policies and procedures for daily accounting department tasks and responsibilities including accounts payable, accounts receivable, capital assets, pension liability balance recording, etc.
- ✓ Oversee all organizational required reporting.
- ✓ Gain understanding and assess department workflow. This will focus on major accounting functions, reporting (automated vs. manual), and the daily to monthly workflow/reporting cycle.
- ✓ Examine and analyze accounting records and reports to assess accuracy, completeness, and conformance to reporting and procedural standards.
- ✓ Prepare monthly financial statements and provide to appropriate officers. Meet and discuss monthly or as needed.
- ✓ Provide training and support to accounting staff around QuickBooks utilization and following newly established procedures.

DISCUSSION:

Phase 2: Testing and Staff Transition (As Previously Proposed)

The second 12 months, months 13-24 (June 2020 – May 2021) would shift to testing and refining those newly established procedures as well as preparing for the Administrative Services Officer position transition.

Activities to include:

- Test and refine all accounting procedures established in Phase 1. Ensure a working department manual is created and mostly complete prior to the staffing transition.
- Work hand in hand with staff to develop a clear transition and training plan for newly hired staff.
- Review and assess job description, required experience needed, and pertinent evaluation information.
- Provide support as needed to newly hired staff.
- Oversee all organizational required reporting.
- Examine and analyze accounting records and reports to assess accuracy, completeness, and conformance to reporting and procedural standards.
- Prepare monthly financial statements and provide to appropriate officers. Meet and discuss monthly or as needed.

FISCAL IMPACT:

Phase 2 is estimated to cost between \$15,000-\$20,000 billed monthly based on actual hours in fiscal year 2020/2021.