



**Contract Number**

**SAP Number**

## **Auditor-Controller/Treasurer/Tax Collector**

<b>Department Contract Representative</b>	<u>Linda Santillano</u>
<b>Telephone Number</b>	<u>(909) 382-3189</u>
<b>Contractor</b>	<u>Xuzheng Wang Phan</u>
<b>Contractor Representative</b>	<u>Xuzheng Wang Phan</u>
<b>Telephone Number</b>	<u>On File</u>
<b>Contract Term</b>	<u>05/08/2021 – 05/03/2024</u>
<b>Original Contract Amount</b>	<u>\$232,596</u>
<b>Amendment Amount</b>	<u>N/A</u>
<b>Total Contract Amount</b>	<u>\$232,596</u>
<b>Cost Center</b>	<u>3405201000</u>

### **IT IS HEREBY AGREED AS FOLLOWS:**

**WHEREAS**, the County and the Office of the Auditor-Controller/Treasurer/Tax Collector (ATC) desire to obtain the services of Contractor on the terms and conditions set forth in this Contract; and

**WHEREAS**, Contractor has the skills and knowledge necessary to provide services for ATC;

**NOW, THEREFORE**, in consideration of mutual covenants and conditions, the parties agree as follows:

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## **I. DUTIES AND RESPONSIBILITIES OF CONTRACTOR**

Contractor shall be employed as an Accountant II with ATC. Contractor shall work cooperatively with the staff of ATC under the direction of the Auditor-Controller/Treasurer/Tax Collector, performing a broad range of responsibilities, including, but not limited to, the following:

- A. Prepares or verifies a variety of detailed accounting, statistical and narrative statements and reports requiring extensive analysis and interpretation of data.
- B. Examines and analyzes fiscal documents to ensure adherence to established internal controls; verifies the accuracy of accounting records and transactions and effectiveness of record keeping systems.
- C. Prepares, or supervises technical and clerical personnel in the preparation of, manual and computerized ledger entries, original entries, reconciliations, trial balances and other fiscal record keeping work.
- D. Makes complex or difficult adjusting entries affecting several subsystems of a departmental accounting system.
- E. Recommends the installation of new or revised accounting systems, procedures and records.
- F. Advises officials and departmental personnel on accounting and fiscal actions and procedures.
- G. Prepares, evaluates, justifies, and maintains budgets and establishes budgetary controls.
- H. Participates in financial, compliance, and operational audits of County departments, courts, and special districts under the direction of a team leader; performs audits of limited scope alone.
- I. Performs a specialized accounting function in an area such as tax or cost accounting.
- J. Provides vacation and temporary relief as required.

## **II. CONFLICT OF INTEREST**

As a condition of employment, Contractor does hereby agree to follow and uphold the Conflict of Interest policy of the County's Personnel Rules as follows:

No official or employee shall engage in any business or transaction or shall have a financial or other personal interest or association which is in conflict with the proper discharge of official duties or would tend to impair independence of judgment or action in the performance of official duties. Personal as distinguished from financial interest includes an interest arising from blood or marriage relationships or close business, personal, or political association. This section shall not serve to prohibit independent acts or other forms of enterprise during those hours not covered by active County employment providing such acts do not constitute a conflict of interest as defined herein. An employee is also subject to applicable provisions of the California Government Code, including but not limited to Sections 1090, 1126, 87100, and/or any other conflict of interest Code, policy or rule applicable to County employment.

## **III. TERM**

This Contract shall be effective from May 8, 2021 through May 3, 2024, subject to the termination provisions below. The Auditor-Controller/Treasurer/Tax Collector is authorized to execute amendments to the Contract to extend the term of this Contract for a maximum of three successive one-year periods. Notwithstanding the foregoing, either party may terminate this Contract at any time without cause with a fourteen (14) day prior written notice to the other party. This Contract may be terminated for just cause immediately by the County. Contractor shall serve at the pleasure of the appointing authority, the Auditor-

Controller/Treasurer/Tax Collector, who shall have the full authority and discretion to exercise County rights under this paragraph.

#### **IV. COMPENSATION OF CONTRACTOR**

Upon the effective date of this Contract, Contractor shall be considered a Contract employee in the County's Unclassified Service. Contractor shall receive only the benefits and compensation specifically set forth in this Contract. This Contract provides for the full compensation to Contractor for the services required hereunder. This Contract supersedes any prior employment Contract of Contractor.

**A. SALARY RATE**

Contractor shall be compensated for services at a rate of \$24.85 per hour, which is equivalent to Step 1 of Range 50, of the current Administrative Services Unit salary schedule. Contractor does not gain probationary or regular status during the term of this Contract. Contractor shall be eligible to receive salary adjustments, including across-the-board adjustments, in the same amount and at the same time as employees in the Administrative Services Unit. Payment for services shall be made bi-weekly during the term specified in Section III of this Contract.

**B. OVERTIME**

Overtime shall be defined as all hours actually worked in excess of forty (40) hours per work week. For purposes of defining overtime, paid leave time, excluding sick leave, shall be considered as time actually worked. If Contractor is authorized by the appointing authority or designee to work overtime, Contractor shall be eligible to receive overtime compensation at one and one half (1½) times the Contractor's regular rate of pay.

In lieu of cash payment, upon request of the Contractor and approval of the appointing authority, Contractor may accrue compensating time off at premium hours. Cash payment at the Contractor's regular rate of pay shall automatically be paid for any compensating time, which exceeds eighty (80) hours per pay period, or for any hours on record immediately prior to termination of Contract.

**C. LEAVE PROVISIONS**

Contractor shall receive, or be subject to, the following Leave Provisions in the same manner and amount as employees in the Administrative Services Unit: Bereavement, Holiday, Sick, and Vacation.

Refer to Item N in this Section for processing of leave balances upon termination of this Contract.

**D. MEDICAL AND DENTAL COVERAGE**

Contractor must enroll in a medical and dental plan offered by the County unless already enrolled in comparable employer-sponsored group coverage. If eligible, Contractor shall receive the Medical Premium Subsidy (MPS) to offset the cost of medical plan premiums charged to Contractor. The MPS shall not be considered compensation earnable for purposes of calculating benefits or contributions for the San Bernardino County Employee's Retirement Association. The applicable MPS shall be paid directly to the provider of the County-sponsored medical plan in which the eligible Contractor has enrolled. In no case shall the MPS exceed the total cost of the medical insurance premium for the coverage selected (e.g., when the MPS amounts exceed the lowest HMO cost).

Contractor shall receive the following MPS amounts per pay period as applicable:

Coverage type	Scheduled for 61 to 80 Hours
Employee Only	\$240.72
Employee + 1	\$452.80
Employee + 2	\$640.14

If enrolled in a County-sponsored medical plan and all other Plan eligibility requirements are met, Contractor shall receive a Dental Premium Subsidy (DPS) amount per pay period as applicable:

Coverage Type	Scheduled for 61 to 80 Hours
Employee Only Employee + 1 Employee + 2	Up to \$9.46

The applicable DPS amount shall be paid directly to the provider of the County-sponsored dental plan in which the eligible employee has enrolled. In no case shall the DPS exceed the total cost of the dental insurance premium for the coverage selected (e.g., when the DPS amounts exceed the dental plan cost).

To be eligible for the MPS and DPS, Contractor must be scheduled for a minimum of forty (40) hours per pay period and have received pay for at least one-half plus one hour of scheduled hours in a pay period.

Contractor shall not receive flex dollars if Contractor chooses to “opt-out” or “waive” from the County-sponsored health plans.

E. VISION CARE INSURANCE

Subject to carrier requirements, the County shall pay the premiums for vision care insurance for Contractor (employee-only coverage) if Contractor is in a paid status and is scheduled at least forty-one (41) hours per pay period.

F. LIFE INSURANCE

The County shall pay premiums for a term life insurance policy for Contractor in the same manner and amount as employees in the Administrative Services Unit.

County-paid life insurance will become effective the first pay period in which the Contractor is in a paid status and continue for each pay period Contractor is in a paid status. For pay periods in which Contractor does not meet the paid hours requirement, Contractor shall have the option of continuing life insurance coverage at Contractor’s expense.

G. ACCIDENTAL DEATH AND DISMEMBERMENT

Contractor shall be eligible to purchase Accidental Death and Dismemberment Insurance coverage and additional supplemental term life insurance in the same manner and amount as offered by the County to employees in the Administrative Services Unit.

H. EXPENSE REIMBURSEMENT

Contractor shall be eligible for expense reimbursement in the same manner and amount as employees in the Administrative Services Unit.

I. RETIREMENT PLAN

Contractor shall participate in the County’s general employee retirement system during the term of this Contract. Contractor shall pay the required employee contribution for the term of the Contract. Contractor’s participation in the general retirement system shall be in accordance with the applicable terms of the County Employee’s Retirement Law of 1937, the California Public Employees’ Pension Reform Act of 2013 (Gov’t Code section 7522 et seq.), and the By-Laws and other requirements of the San Bernardino County Employees’ Retirement Association.

J. DEFERRED COMPENSATION

Contractor shall be eligible to participate in the County’s 457 (b) Deferred Compensation Plan, per the Plan document. Contractor shall not receive County match contributions with respect to participation in such Plan.

- K. DEPENDENT CARE ASSISTANCE PLAN (DCAP) AND FLEXIBLE SPENDING ACCOUNT (FSA) PLAN FOR MEDICAL EXPENSE REIMBURSEMENT  
Contractor shall be eligible to participate in the County's DCAP and FSA Plans in the same manner as employees in the Administrative Services Unit and per the Plan documents. Contractor shall not receive any County match contributions with respect to participation in either plan.
- L. LEGALLY REQUIRED BENEFITS  
Contractor shall receive all benefits as required by law when eligible (e.g., FMLA, ACA, Military Leave, Time Off for Voting, and Medicare). Where the County provides a greater benefit than is required by law, Contractor shall only receive the minimum benefit in accordance with the law, unless the greater benefit is specifically provided for in another provision of this Contract.
- M. SHORT-TERM DISABILITY  
Contractor shall be eligible to receive the same Short-Term Disability insurance benefits as offered to employees in the Administrative Services Unit.
- N. BENEFITS UPON TERMINATION OF CONTRACT  
Contractor Separated from County Service  
Upon separation from County employment, Contractor shall be compensated for any unused Vacation and Holiday Leave at the then base rate of pay. Unused Sick Leave shall be forfeited.
- Contractor to Regular County Employment  
In the event this Contract is terminated because Contractor is appointed to a regular County position without a break in service, the Contractor shall be provided a new date of hire (i.e., Regular Hire Date). Eligibility for benefits, including, but not limited to, retirement system contributions, health benefits, and leave accrual rates shall be based upon the provisions of the applicable MOU or ordinance in effect at the time Contractor is appointed to a regular County position. Seniority, for purposes of layoff, shall be determined by the most recent Regular Hire Date or as otherwise provided in the applicable MOU.
- At the sole discretion of the appointing authority of the County department or office in which appointment to the regular position is made, unused leave balances may be maintained and carried over. Any leave balances carried over shall be in accordance with the applicable MOU for the bargaining unit associated with the position hired into. Any leave balances not authorized to be carried over shall be distributed as outlined in "Contractor Separated from County Service" above.
- Contractor to New Contract Position  
In the event the Contractor accepts another Contract position with the County without a break in service, at the sole discretion of the appointing authority of the County department or office in which appointment to the Contract position is made, leave accrual rates and unused leave balances may be maintained and carried over. Any leave balances carried over shall be in accordance with the applicable MOU for the bargaining unit associated with the position hired into. Any leave balances not authorized to be carried over will be distributed as outlined in "Contractor Separated from County Service" above.
- O. BILINGUAL COMPENSATION  
If Contractor is in a position designated by the appointing authority which requires bilingual translation involving the use of English and a second language as part of their regular duties, Contractor shall be entitled to bilingual compensation. Such compensation shall apply regardless of the total time required per day for such translation. Contractors in such positions must be certified as competent in translation skills by Human Resources to be eligible for compensation. Competency Certification is solely determined and administered by Human Resources. Level 1- Verbal Skill Level is compensable at fifty dollars (\$50.00) per pay period. Level 2 – Written Skill Level is compensable at fifty-five dollars (\$55.00) per pay period.

## **V. GENERAL PROVISIONS RELATING TO CONTRACTOR**

### **A. TOUR OF DUTY**

Contractor's standard tour of duty (regularly scheduled work week) shall be established by the Auditor-Controller/Treasurer/Tax Collector, or his/her designee. The Auditor-Controller/Treasurer/Tax Collector, or his/her designee, may modify or change the number of hours in a standard day, tour of duty or shift to meet the needs of the service. Contractor shall be required to work during such hours as necessary to carry out the duties of his position, as designated by the Auditor-Controller/Treasurer/Tax Collector or his/her designee, and such hours may be varied so long as the work requirements and efficient operations of the County are assured.

### **B. CLASSIFICATION**

Contractor will not attain regular status in this position, and as an unclassified Contract employee will not be provided those rights under the San Bernardino County Personnel Rules afforded only to employees who have attained regular status. This Contract does not expand or alter any jurisdiction established by the Personnel Rules or any MOU. Contractor shall adhere to the County's and ATC's standards of employee conduct, including all applicable rules, policies, and regulations. Violation of applicable standards may result in Contract termination or lesser penalties.

### **C. WORKERS' COMPENSATION AND LIABILITY COVERAGES**

Contractor shall be covered by the County's Workers' Compensation insurance coverage during the hours actually worked under this Contract. Contractor shall be covered by the County's Public Liability Insurance only while performing services under this Contract. Contractor shall only receive those benefits as required by law.

### **D. USE OF PRIVATE VEHICLE**

If the services to be performed under this Contract require Contractor to drive a vehicle, Contractor must possess a valid California driver's license at all times during the performance of duties under this Contract.

Contractor agrees to allow the County to obtain a Department of Motor Vehicles report of Contractor's driving record.

In order for Contractor to be able to use a private vehicle during the performance of duties under this Contract, Contractor shall be covered by vehicle liability insurance at least equal to the minimum requirements of the California Vehicle Code. Such requirements currently are:

1. Fifteen thousand dollars (\$15,000) for single injury or death;
2. Thirty thousand dollars (\$30,000) for multiple injury or death;
3. Five thousand dollars (\$5,000) for property damage.

Failure to comply with the requirements of this Paragraph shall be deemed cause for termination of this Contract, pursuant to Section III above.

### **E. EVIDENCE OF ELIGIBILITY TO WORK**

Contractor shall submit evidence of eligibility to work in the United States and verification of identity within three (3) working days of the effective date of this Contract. Contractor shall submit to and successfully complete a pre-employment background check, including a medical examination, through the County's Center for Employee Health and Wellness before employment commences. This provision is satisfied if Contractor is a current County employee or Contractor who previously met the requirements of this provision.

F. DIRECT DEPOSIT

Contractor must make arrangements for the direct deposit of paychecks into the financial institution of their choice via electronic fund transfer. Inability or failure by Contractor to make such arrangements will result in the County paying Contractor via pay card.

G. MISCELLANEOUS

Government Code section 53243.2 requires the following provision be included in this Contract: If this Contract is terminated, any cash settlement related to the termination that Contractor may receive from the County shall be fully reimbursed to the County if Contractor is convicted of a crime involving an abuse of his or her office or position, as defined in Section 53243.4.

**VI. CONCLUSION**

This Contract, consisting of nine (9) pages, is the full and complete document describing services regarding the Contractor's rights and obligations of the parties, including all covenants, conditions and benefits.



**IN WITNESS WHEREOF**, the County of San Bernardino and the Contractor have each caused this Contract to be subscribed by its respective duly authorized officers, on its behalf.

COUNTY OF SAN BERNARDINO

►

Curt Hagman, Chairman, Board of Supervisors

Dated: \_\_\_\_\_  
SIGNED AND CERTIFIED THAT A COPY OF THIS  
DOCUMENT HAS BEEN DELIVERED TO THE  
CHAIRMAN OF THE BOARD

Lynna Monell  
Clerk of the Board of Supervisors  
of the County of San Bernardino

By \_\_\_\_\_  
Deputy

Xuzheng Wang Phan

(Print or type name of corporation, company, contractor, etc.)

By ► \_\_\_\_\_  
(Authorized signature - sign in blue ink)

Name Xuzheng Wang Phan  
(Print or type name of person signing contract)

Title Accountant II  
(Print or Type)

Dated: \_\_\_\_\_

Address On File

**FOR COUNTY USE ONLY**

Approved as to Legal Form

►  
Cynthia O'Neill, Principal Assistant County  
Counsel

Date \_\_\_\_\_

Reviewed for Contract Compliance

►

Date \_\_\_\_\_

Reviewed/Approved by Department

►

Ensen Mason, Auditor-Controller/Treasurer/Tax  
Collector

Date \_\_\_\_\_