

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF THE COUNTY OF SAN BERNARDINO
AND RECORD OF ACTION**

May 4, 2021

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Employment Contract for Auditor-Controller/Treasurer/Tax Collector Accountant II

RECOMMENDATION(S)

1. Approve employment **Contract No. 21-313** with Xuzheng Wang Phan to provide service and support to the Auditor-Controller/Treasurer/Tax Collector's Property Tax Division as an Accountant II for the period of May 8, 2021, through May 3, 2024, for the estimated annual cost of: \$77,532 (Salary - \$51,688, Benefits - \$25,844), with the option to extend the term of the contract for a maximum of three successive one-year periods.
 2. Authorize the Auditor-Controller/Treasurer/Tax Collector to execute amendments to the contract to extend the contract term for a maximum of three successive one-year periods on behalf of the County, subject to review by County Counsel.
 3. Direct the Auditor-Controller/Treasurer/Tax Collector to transmit all amendments in relation to this contract to the Clerk of the Board of Supervisors within 30 days of execution.
- (Presenter: Douglas R. Boyd, Assistant Auditor-Controller/Treasurer/Tax Collector, 382-7004)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Improve County Government Operations.

Operate in a Fiscally-Responsible and Business-Like Manner.

FINANCIAL IMPACT

Approval of the recommended employment contract will not result in the use of additional Discretionary General Funding (Net County Cost). Sufficient appropriation and revenue have been included in the Auditor-Controller/Treasurer/Tax Collector's (ATC) 2020-21 budget and will be included in future recommended budgets.

BACKGROUND INFORMATION

The existing Tax Collector (TROL) and Property Tax (PI) legacy systems were written in the 1980s and were declared obsolete in 2004. The County still relies on these systems to prepare and extend the annual tax charge; and collect, allocate, and distribute approximately \$3.4 billion of tax revenue to the hundreds of taxing agency accounts in San Bernardino County. While we have been able to get additional years from the system by applying patches, it is becoming more difficult to address changing business requirements. In September 2019, ATC began documenting the system business requirements to develop a Request for Proposal (RFP) to replace TROL and PI with a new system. This is a very large and complex project that requires the appropriate resources and time to plan a successful robust system that will serve the County for the next 30 years.

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Due to the technical experience and staffing resources needed, project timeline, and funding limitations, ATC is utilizing existing staff with technical property tax experience on the legacy systems replacement project. On October 6, 2020, (Item No. 13), the Board of Supervisors approved Contract No. 20-943 with Josue Verdin to provide service and support to ATC's Property Tax Division as an Accountant II to perform regular operational property tax functions. Following a formal recruitment, Mr. Verdin was recently selected to assume a regular Accountant II position in the Property Tax Division, thus terminating his employment contract.

The replacement Accountant II contract position will be responsible for performing various property tax functions related to Redevelopment Agency (RDA) dissolution mandates ATC is required to perform, such as tracking tax increment revenue by RDA project area, calculating RDA pass-through based on contractual or statutory terms, conducting Redevelopment Property Tax Trust Funds (RPTTF) apportionment tasks and calculations, reviewing Recognized Obligation Payment Schedules (ROPS) and Department of Finance determination letters to calculate and apportion authorized amounts, performing desk audits on ROPS Prior Period Adjustment reports submitted by RDA Successor Agencies, and documenting and reporting findings. This position will also handle taxing agency and consultant requests, which include audit confirmations, preparing ad hoc reports, cash flow analysis, and compiling information for bond disclosures.

Recommendation No. 1 will allow ATC to utilize the recommended employment contract to employ an Accountant II to continue performing the mandated property tax functions needed to serve the taxpayers and taxing agencies of the County without disruption while existing staff with technical property tax experience work on the legacy systems replacement project.

Recommendation No. 2 will allow ATC to execute a maximum of three successive one-year amendments to the employment contract with the selected candidate as provided for in the contract. The employment contract can be terminated by either party at any time without cause, with 14 days' prior written notice. The contract may be terminated immediately by the County, for just cause.

PROCUREMENT

A formal recruitment was completed for the Accountant II contract position. ATC received a total of 32 applications; 15 were from the Accountant II certification list and 17 were from the Accountant I certification list, with 5 applicants overlapping both lists. ATC invited 16 applicants to interview, 10 from the Accountant II list and 6 from the Accountant I list, but only 8 accepted (4 from each list). ATC recommends the appointment of Xuzheng Wang Phan for the Accountant II employment contract due to her skills and experience, which exceed the minimum qualifications of the classification.

Ms. Phan has six years of professional level accounting experience in the private sector performing various accounting functions, such as accounts receivable, payroll, preparing cash flows and budget, accruals, journal entries, reconciliations, financial reports, and other State mandated reports. Ms. Phan was responsible for managing the Accounting section of Sheraton Ontario Airport Hotel. She has a Bachelor's degree in Business Administration and Management, and a Master's degree in finance from the University of California, Riverside.

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REVIEW BY OTHERS

This item has been reviewed by County Counsel (Cynthia O'Neill, Principal Assistant County Counsel, 387-5455) on March 19, 2021; Human Resources (Gina King, Interim Deputy Director, 387-5565) on March 30, 2021; Finance (Carl Lofton, Administrative Analyst, 387-5404) on April 6, 2021; and County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on April 6, 2021.

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Record of Action of the Board of Supervisors
County of San Bernardino

APPROVED (CONSENT CALENDAR)

Moved: Joe Baca, Jr. Seconded: Col. Paul Cook (Ret.)

Ayes: Col. Paul Cook (Ret.), Janice Rutherford, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: May 4, 2021



cc: ATC- Santillano w/agree
Contractor- C/O ATC w/agree
File- w/agree
LA 05/7/2021