



September 15, 2016

TO: LOCSO Board of Directors

FROM: Peter J. Kampa, Interim General Manager

SUBJECT: Agenda Item 12A – 09/15/2016 Special Board Meeting

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Marshall E. Ochylski

Vice President
Jon-Erik G. Storm

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Discussion and Action Regarding the Vacant District Accountant and Administrative Services Manager Positions; Including Consideration of Contracting for Services and/or Filling the Vacant Positions with At-Will Contract Staff.

RECOMMENDED MOTION:

Staff recommends Board discussion and direction on this matter only.

BACKGROUND:

The District has employed a full time Accountant for many years, with this position overall responsible for maintaining the District financial and accounting functions in compliance with the many applicable laws and standards. The day to day job responsibilities of the District Accountant include many technical financial tasks as well as data entry, bank account reconciliation, preparing reports for management and the Board.

Stability in the Accountant position is critical to the financial success of the District, and the stability and productivity of the Accountant as a staff position has been less than successful in the recent past. The California Government Code at Section 61051 delegates responsibility for superintendence of the District finances to the General Manager. For the Manager to be successful in such superintendence, the right financial accounting team or staff person must be selected, trained, coached and directed.

Since the technical accounting work of the District comprises only a part time effort, with the remainder of the work being at the level of administrative assistant or bookkeeper, it has been difficult for districts to attract part time accountants. Several local districts similar to LOCSO have had success combining the Accountant functions with those of an administrative secretary to create a business and accounting manager position. Other districts are contracting for the technical accounting work, similar to what the LOCSO is currently doing, and covering the non-technical duties with other staff members.

We currently have a full time equivalent of accounting related work to be completed, and currently the Administrative Accounting Assistant III is picking up man of the functions, while the contract accountant and GM are completing the remainder. This mode of operation is leaving much administrative and management research effort without enough time available. The effort and cost of using a contract accountant is relatively low, but an in house support position is necessary to maintain continuity and workflow. A full time staff accountant will meet the District needs, but will result in approximately 50% of their time performing work that could be completed at a 40% or more savings if performed by a lower level position.

Action on this item is not urgent at this meeting, however we are stressing our ability to operate efficiently in the office.