

General Manager Report

February 13, 2020

Draft Responsibilities and Organization

A list of staff responsibilities is attached. This is not a comprehensive list but a working document that will change and be augmented. It is expected that responsibilities can be revised as staff gains more experience, areas of efficiency are identified, and revised procedures are implemented.

Accounting Manual

We are currently working on an accounting policies and procedures manual. The manual will update the payroll process, the accounts payable process, the purchasing policy, the reimbursement policy, the accounting close process, the budget process, the annual audit and other procedures related to accounting and finance. This will allow for more transparency and help the District to have solid checks and balances, internal controls and segregation of duties.

One practice we are looking at reforming in the short term is the way that the transmittal to the county is currently handled. Although not required, it has been a general practice that Board Members come into the office on a semi-monthly basis to review all the invoices and checks and then sign a transmittal form. The transmittal form is then taken to Contra Costa County with all the checks and the County ultimately signs all of the checks to go to vendors.

We would like to examine changing this part of the AP process. Instead of board members physically having to come into the office, we propose to email the transmittal form and all the backup to all the invoices in one combined pdf file to all board members. Currently, if board members cannot make it into the office to sign the transmittal, the General Manager and Finance/Business Manager are the default signers. The proposed process would eliminate the need for last minute signatures to pay the monthly bills and payroll on time. As an additional bonus, this practice will create more information for all board members as to what invoices are being paid. Additionally, these adobe files will be saved by month on the server. This will also assist the auditors in their annual audit, as all the backup invoice files can be provided to them on a zip drive.

Microsoft Office 365

At the January 9, 2020 Board of Directors meeting, an upgrade to Microsoft Office 365 was approved. Conversion to this system is in the process of completion and should improve the PRA process for those requests related to emails.