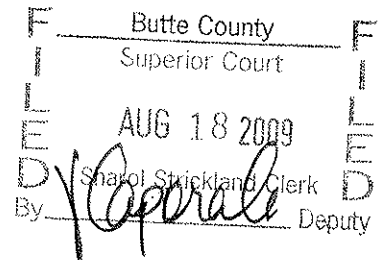


BUTTE COUNTY GRAND JURY REPORT 2008/2009  
OFFICE OF THE AUDITOR-CONTROLLER



Response to Findings and Recommendations  
Grand Jury Report for 2008/2009

Findings

F1.A A portion of workload scheduled to be transferred from the A-C's Office to the CFO's Office has not yet occurred.

The respondent agrees with the finding.

F2. The Butte County A-C's Office appears to have a positive work environment.

The respondent agrees with the finding.

F3. Currently, there appears to be alack of cross training in the A-C's Office.

The respondent disagrees with this finding. Cross training has occurred for many years in the Auditor's Office. Not only is cross training occurring among the staff in the various sections but also across sections when time permits. Some cross training has been a slow process during the most recent period as positions have been shifted to the CFO's office while much of the related work associated with those positions has remained with this office. As the functions to be moved to the CFO finally occur we will be establishing new cross training procedures for the sections.

F4. The Division Procedural Manuals are outdated.

The respondent disagrees with this finding. While some of the sections need updating this is an ongoing process with rewrites to the Procedure Manual are being completed. Since the staff in the Auditor's office is limited and have been doing many tasks that should have been transferred to the CFO's Office when staff were transferred, we have been selectively rewriting the Manual updating the procedures.

F5. There are no individual Desk Procedural Manuals.

The respondent disagrees with this finding. Individual Desk Procedural Manuals exist for all staff members with the exception of one or two desks. Those Procedural Manuals will have some significant changes to the current desk procedures for these positions as some of the functions currently being performed by these positions will be transferred to the CFO's office.

## RECOMMENDATIONS

R1. The A-C and the CFO should jointly develop a specific plan for resolving the issues regarding the workload not transferred from the A-C's Office to the CFO's Office.

We will be working closely with the CFO's Office to complete this objective. We will be contacting the CFO's Office to set up a meeting to develop a specific plan once again to establish a timeline to transfer the remaining duties from the Auditor-Controller's Office to the CFO's staff.

R2. Continue to incorporate "team building" activities to foster the positive work environment.

This recommendation has been implemented. The Auditor-Controller's management staff continues to encourage and develop team building activities to foster a positive work environment in the office. In addition to current activities, management has increased the morning status meetings schedule to three days per week to discuss scheduling and staffing issues, problem areas and to incorporate team building discussions within the management group. Staff is encouraged to bring up any and all issues that need addressed and each morning a meeting can be called by any of the management team if a pressing issues occurs.

R3. Develop a continual cross training program and implement schedule.

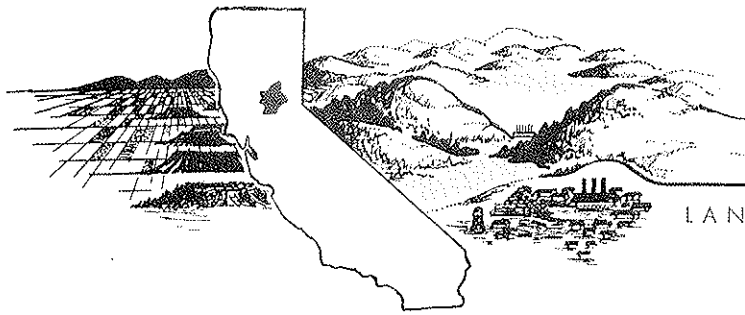
The recommendation has been partially implemented. Cross training has been and is currently occurring in the Auditor-Controller's Office. All staff in the Property Tax Section of the office are cross trained and continually are updated as laws and processes change. The Supervisor of the Accounts Payable/General Accounting Section has increased the level of cross training and continues to develop that program.

R4. Update the Division Procedural Manuals.

The recommendation is being implemented. Each Section of the Procedural Manual is being reviewed to determine if it is consistent with current standards and practices and is being changed to meet current standards where necessary. This is an ongoing process, as staffing shortages and scheduling issues have stretched staff resources; these areas will be addressed in the coming months.

R5. Create and publish individual desk Procedural Manuals.

The recommendation has been implemented except for two positions that are impacted by process changes that will or are currently occurring. The Manuals are available for review and each desk maintains a copy for use by the staff.



# Butte County

LAND OF NATURAL WEALTH AND BEAUTY

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August 17, 2009

The Honorable James Reilley, Presiding Judge  
Butte County Superior Court  
One Court Street  
Oroville, CA 95965-3303

Dear Judge Reilley:

In accordance with Penal Code Sections 933 and 933.05, the Butte County Auditor-Controller is responding to the Findings and Recommendations of the *Butte County Grand Jury 2008/2009 Final Report*.

As an affected agency or individual named in the *Final Report*, please find enclosed my responses to the Findings and Recommendations.

Sincerely,

David A. Houser  
Auditor-Controller

DAH/II

Enc.

cc: Butte County Board of Supervisors