



HUMBOLDT COUNTY SHERIFF'S OFFICE

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September 14, 2022

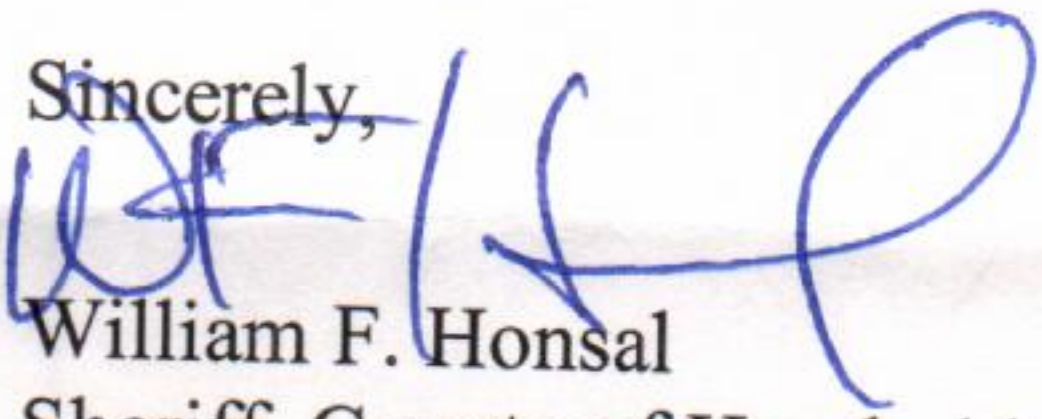
Grand Jury
Humboldt County Superior Court
825 5th Street
Eureka, CA 95501

RE: Grand Jury 2022 Report: Distrust, Disagreements, and Dysfunction

Dear Honorable Grand Jury Members,

Attached is my response to the Grand Jury report Distrust, Disagreements, and Dysfunction. I agree with the report's findings (F4, F11, F12, and F14). I also agree with implementing the recommendation number three. However, the implementation of improving the communication between the county departments and the auditor controller's office regarding changes to the financial procedures has not been implemented and will require further analysis. I appreciate the Grand Jury's report, findings, and recommendations. The current financial state of the County is unknown due to the Counties inability to properly account for the revenue and expenditures for the past 3 years. The Sheriff's Office is optimistic with new leadership that a plan will be implemented to make the necessary changes to improve our antiquated accounting practices at the county.

Sincerely,


William F. Honsal
Sheriff, County of Humboldt
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CC: Judge Kelly Neel

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2022 RESPONSE TO GRAND JURY REPORT

Report Title: Distrust, Disagreements, Dysfunction

Report Date: 06/13/2022

Response by: W. Honsal, Sheriff, County of Humboldt

FINDINGS

1. The Sheriff agrees with the following findings numbered: F4, F11, F12 and F14:
 - F4: The Auditor-Controller and County departments have different interpretations of fiscal policies; therefore, they utilize different operational reporting structures and technology resulting in inefficient operations and delayed budget and audit reporting.
 - F11: Department financial managers have reported changes by the Auditor-Controller to financial procedures made without timely notification or consultation are disruptive to their departments.
 - F12: Departments, other than that of the Auditor-Controller, are not able to utilize Finance Enterprise workflow modules to submit journal entries, invoices, and accounts receivable as well as run reports. This requires information to be entered into spreadsheets and transmitted to the Auditor-Controller's office, where staff in that office, in a duplication of effort, enters the same information into Finance Enterprise.
 - F14 The County's financial procedures are decentralized in that different processes for accounting are used by different departments, including the use of spreadsheets and some use of paper timecards.

RECOMMENDATIONS

1. Grand Jury recommendation numbered R3, requires further analysis by the Sheriff's Office.

Date: 9/14/2022

Signed: W. Honsal

Number of pages attached: 2

RESPONSE TO GRAND JURY REPORT – RECOMMENDATIONS AND RESPONSE SUMMARY STATEMENT

Response to Findings:

F4: The Sheriff's Office agrees that there is opportunity for improvement of documenting and training on county fiscal policies and procedures. The Sheriff's Office current Deputy Director of Financial and Support Services was onboarded 4 years ago and there were no fiscal policy trainings offered by the county or the Auditor-Controller's office to train her on county fiscal practices. She has had to learn the county processes & policies along the way, often having to rely on past practices or knowledge from other departments to assist her. There is currently no county budgetary software or in-depth best practices for budgeting training being offered to county departments. This leaves it up to the departments to devise their own methods and excel spreadsheets to complete their annual budgets. The county is also lacking a robust scheduling/time & attendance/payroll software that is capable of accommodating multiple MOU's and 24/7 staffing. This lack of critical technology is another major challenge for the Sheriff's Office.

F11: The Sheriff's Office agrees with this finding and has had firsthand experience with this.

F12: The Sheriff's Office generally agrees with this finding. Departments can enter invoices into the Accounts Payable system and they have the ability to run some reports. They do not have the ability to enter journal entries or billings for accounts receivable which is a duplicative effort. There are many reports that they do not have the ability to run which would be helpful to their operations.

F14: The Sheriff's Office generally agrees with this finding. The County financial procedures are decentralized, but that doesn't mean their processes have to be different. The lack of opportunities for collaboration with the Auditor Controller's Office and other departments in order to standardize processes throughout the county is the predominant problem. Furthermore, the reason the Sheriff's Office is still on "paper timecards" is due to the lack of a robust scheduling/time & attendance/payroll software that is capable of accommodating multiple MOU's and 24/7 staffing. The Sheriff's Office strongly desires to eliminate the paper processes but has had no opportunity to collaborate with the Auditor Controller's office, IT department, and Human Resources to achieve this goal despite multiple requests over the years. The Sheriff's Office support R1, R2, R3, and R4 and requests that R16 include department involvement in any changes to software technology and standardization to ensure that any future technology purchased by the county or any new standardized practices being put into place will work effectively for departments as well.

Recommendations

R3: The Humboldt County Civil Grand Jury recommends the Auditor-Controller, in cooperation with financial managers from County departments, develop an agreed-upon written process for recommending, implementing, and giving notice of changes to financial procedures. This should be completed by Oct. 1, 2022.

Response

The Grand Jury recommendation to develop a policy and procedure for recommending, implementing, and giving notice of changes to the financial procedures has not been implemented and will require further analysis. Additional time is needed to research and work with the Auditor Controller to implement the changes. The Sheriff's Office is committed to work with the Auditor Controllers office to develop the written process that will assist with educating and training our finance teams regarding any changes in policies and procedures. I appreciate the Grand Jury's thorough report on this topic. The Sheriff's Office is committed to working as a team with the County on financial accountability and streamlining the process to improve efficiency.