JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS

CONSENT AGENDA REQUEST

TO: **Board of County Commissioners**

FROM: **Mark McCauley, County Administrator**

DATE: **January 3, 2023**

SUBJECT: **Request for Board of County Commissioners approval of a Memorandum of Agreement with the Jefferson County Auditor Regarding Finance Manager Support**

STATEMENT OF ISSUE:

The duties of the County Auditor are set out in RCW 36.22.010 and other statutes and include: financial accounting and reporting, accounts payable and receivable, payroll, recorded documents, licensing vehicles, boats and other conveyances, issuing passports and elections, among others; and,

The County recently established a Finance Manager position, the incumbent of which possesses broad knowledge and experience regarding the financial work required of the Auditor. The Auditor could benefit substantially from a partnership between the County's Finance Manager and the Auditor.

ANALYSIS:

To facilitate that partnership the County and the Auditor wish to enter into a Memorandum of Agreement wherein each party agrees to accept the following responsibilities:

The Auditor shall:

a. provide access by the Finance Manager to staff in the Auditor's Office when needed to communicate with staff regarding financial matters;
b. make data available to the Finance Manager to the same extent required for the County Treasurer by RCW 36.22.010(5);
c. seek the Finance Manager's assistance with financial tasks that are beyond the ability of Auditor staff; and,
d. allow the Finance Manager to train Auditor staff on financial tasks that are part of their job descriptions to develop staff so as to eventually become self-sufficient.

The Finance Manager shall:

a. coordinate with the Auditor when working on significant financial issues involving Auditor staff;

b. be available to assist the Auditor with significant financial tasks such as preparing the financial statements and working with the State Auditor during the annual audit; and,
c. train auditor staff on financial tasks that are part of their job descriptions to develop staff so as to eventually become self-sufficient.

FISCAL IMPACT:

None.

RECOMMENDATION:

That the Board approve the attached Memorandum of Agreement between the County and the Jefferson County Auditor.

REVIEWED BY:

Mark McCauley, County Administrator 12/8/22
Date

MEMORANDUM OF AGREEMENT
BETWEEN
JEFFERSON COUNTY
AND
THE OFFICE OF THE JEFFERSON COUNTY AUDITOR

This Memorandum of Agreement (Agreement) Between Jefferson County (County) and the Office of the Jefferson County Auditor (Auditor) is entered into understanding the recitals and terms that follow.

WHEREAS, the County is a sub-division of the State of Washington; and,

WHEREAS, the organization of the County and its various elected offices is determined by state statute; and,

WHEREAS, the duties of each of these elected offices is likewise determined by state statute; and,

WHEREAS, the duties of the Auditor are set out in RCW 36.22.010 and other statutes and include: financial accounting and reporting, accounts payable and receivable, payroll, recorded documents, licensing vehicles, boats and other conveyances, issuing passports and elections, among others; and,

WHEREAS, the County has established a Finance Manager position, the incumbent of which possesses broad knowledge and experience regarding the financial work required of the Auditor; and,

WHEREAS, the Auditor could benefit substantially from a partnership between the County's Finance Manager and the Auditor, and,

NOW THEREFORE BE IT AGREED that the County and the Auditor shall enter into a partnership where each party has the following responsibilities:

The Auditor shall:

a. provide access by the Finance Manager to staff in the Auditor's Office when needed to communicate with staff regarding financial matters;
b. make data available to the Finance Manager to the same extent required for the County Treasurer by RCW 36.22.010(5);
c. seek the Finance Manager's assistance with financial tasks that are beyond the ability of Auditor staff; and,
d. allow the Finance Manager to train Auditor staff on financial tasks that are part of their job descriptions to develop staff so as to eventually become self-sufficient.

The Finance Manager shall:

a. coordinate with the Auditor when working on significant financial issues involving Auditor staff;
b. be available to assist the Auditor with significant financial tasks such as preparing the financial statements and working with the State Auditor during the annual audit; and,
c. train auditor staff on financial tasks that are part of their job descriptions to develop staff so as to eventually become self-sufficient.

This agreement is effective when signed by both parties and shall terminate upon either party providing at least 30-days' notice to the other party.

(SIGNATURES FOLLOW ON THE NEXT PAGE)

JEFFERSON COUNTY WASHINGTON

Board of County Commissioners
Jefferson County, Washington

By: ______________________________
Greg Brotherton, Chair Date

By: ______________________________
Kate Dean, Commissioner Date

By: ______________________________
Heidi Eisenhour, Commissioner Date

SEAL:

ATTEST:

____
Carolyn Gallaway Date
Clerk of the Board

Approved as to form only:

P.C. Hunsucker December 8, 2022
____
Philip C. Hunsucker Date
Chief Civil Deputy Prosecuting Attorney

JEFFERSON COUNTY AUDITOR

By: ______________________________
Brenda Huntingford, Auditor

Date: ______________________________