



County of San Bernardino



Ensen Mason CPA, CFA • Auditor-Controller/Treasurer/Tax Collector

# DOLLARS & SENSE

## ATC Quarterly Newsletter

First Quarter, 2021

January - February - March 2021

### LOOKING FORWARD...by Ensen Mason

I know COVID has been the topic du jour for going on a year now. I don't know about the rest of you, but I'm ready for it to be over and will start by changing the subject...

Our second annual report has been released and put in as many hands as we could get it to. If you haven't had a chance, I encourage you to take a look. It's a highly professional presentation of the highly professional work all of you do for the people of our County. It covers our thirty specific accomplishments in 2020, and a summary of the year now in our rearview mirrors. You can download a copy under quick links on our homepage: sbcounty.gov/atc.

The year ahead has both hope and challenges. Among the many things on our plate is the replacement of the antiquated TROL/PI Property Tax System. We expect to have the RFP released by midyear, a major milestone on our path to this massive and ambitious project. I have regular meetings and discussions to make sure it is making expected progress, as well as conversations with the CAO to ensure adequate resources will be available.

Thank you for all you do. Here is to a happy and prosperous 2021!

- Ensen



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SAN BERNARDINO COUNTY

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### COVID-19 Response

#### ATC OFFICE SERVES AS COVID-19 TESTING SITE FOR EMPLOYEES DURING PANDEMIC

The ongoing nature of the virus calls for continued accommodations on our part for the health and protection of employees. To that end, Mr. Mason has allowed Human Resources alongside Public Health to periodically host a COVID-19 Mobile Testing Site at the ATC office located on Hospitality Lane. ATC Mason encourages all employees to get tested. In November 2020, 120 COVID-19 tests were administered in our building and 52 in January 2021.

Human Resources, along with Public Health, expanded their outreach of these testing sites by hosting over 55 events countywide and made them available to all County employees, at no cost. They had a great turnout at these events as well with more than 5,900 COVID-19 tests administered.

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# THE THRILL OF ACCOUNTING AT ATC CONTROLLER DIVISION



Supervisor Janice Rutherford (L) and Board Chairman Curt Hagman (R) listen as ATC Mason accepts honors on behalf of his employees.

Accounting is frequently thought of as an absolutely necessary but rather boring profession inhabited by people wearing green eyeshades who rarely see the sun. Not true at ATC Controller Division, where the excitement for a perfectly balanced sheet of numbers is palpable, and the pursuit of accounting excellence their guiding light. The Controller Division is ably led by Chief Deputy Controller Vanessa Doyle, a veteran of over 15 years in this Department, where she promoted through the ranks and served as Chief Deputy of several divisions before assuming her current role in March 2018. Vanessa holds a B.S. degree in Business Administration from Cal State University, San Bernardino.



Vanessa Doyle, Chief Deputy Controller

Every year the Controller Division works tirelessly to produce dozens of financial reports for the County and State, all of which must adhere to the strict guidelines of the Government Finance Officers Association (GFOA) and the California State Controller's Office (SCO). The SCO is

the agency assigned cognizance for approving cost allocation plans for California counties. The SCO has the authority to modify, expand, or reduce documentation requirements and to request additional information related to submitted countywide cost allocation plans. The FY 2020-2021 Countywide Cost Allocation Plan (COWCAP) was formally approved by the SCO on June 24, 2020, and no adjustments were required.

GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program in 1945, and it has gained widespread recognition as the premier indicator of excellence in governmental accounting and financial reporting. This year marks the 32<sup>nd</sup> consecutive year that the Auditor-Controller/Treasurer/Tax Collector's Office (ATC) has received this program's award. The award is presented to state and local governments that prepare annual financial reporting exceeding the requirements of generally accepted accounting principles (GAAP), while also preparing accurate comprehensive annual financial reports that evidence the spirit of transparency and full disclosure. Reports are reviewed by members of GFOA staff and GFOA's Special Review Committee comprised of individuals with expert knowledge of public-sector financial reporting.

The Popular Annual Financial Reporting Awards Program was established in 1991 by GFOA. This is the 14<sup>th</sup> consecutive year that ATC has received this program's award, recognizing ATC's efforts to develop a high-quality popular annual report that is designed to be readily accessible and easily understandable to the general public.



Controller Division Team gathers for a Pre-COVID picture in front of the ATC building.

ATC has made both reports accessible to the public online at [www.sbcounty.gov/atc](http://www.sbcounty.gov/atc) where the full reports can be viewed.

The Controller Division designs and operates the County's control system to provide a reasonable assurance regarding the achievement of objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulation, and applicable policies. The Controller Division is responsible for the review and approval of all financial journal entries in the County's accounting system, SAP, the Chart of Accounts maintenance, and the preparation of certain financial reports including the County's Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report

(PAFR). In addition, they are responsible for management advisory services to County departments, operational master data support for SAP, and the preparation of State financial reports including the County's annual financial transactions report (also referred to as the State Controller's Report), COWCAP, and CalSAWS Consortium financial statements.

The Counties Financial Transactions Report is an annual report that collects specific financial-related data of California counties on a uniform and comparable basis. The Award for Counties Financial Transactions Reporting is presented by the SCO to Counties that meet important review criteria to recognize the professionalism demonstrated in preparing accurate and timely financial reports. This is the 14<sup>th</sup> consecutive year that ATC has received this program's award, and the 15<sup>th</sup> year overall. These major awards reflect the professionalism and commitment by ATC staff, and support the Countywide Vision while carrying out the Board of Supervisors' commitment to sound and conservative administration of the County's finances.

As ATC Mason commented to the Board of Supervisors at the Awards Ceremony, "I want to extend my appreciation to Vanessa Doyle and her Controller Division staff. I continue to be impressed with the dedication and professionalism of staff to ensure that the County maintains this level of excellence in Governmental Accounting and Financial Reporting. They take great pride in their public service and producing financial reports of the highest quality. Their knowledge, flexibility, and work ethic are commendable."

In this unprecedented COVID-19 pandemic the Controller Division shifted their workload in order to respond. An ATC Accountant was assigned full time to the Office of Emergency Services (OES) to assume the duties of the Finance Section Chief during activation of the Emergency Operations Center (EOC). The ATC Accountant is assigned from the Controller Division's ATC Disaster Accounting Team as the identified staff having the most relevant emergency experience that readily translates with the essential duties of the EOC position. The EOC has been activated at Level 1 (highest level) since March 12, 2020 in response to COVID-19.



Back from left to right: Supervisor Joe Baca Jr., Supervisor Janice Rutherford, ATC Mason, Chairman/Supervisor Curt Hagman, Supervisor Dawn Rowe, Supervisor Paul Cook.

Front from left to right: Assistant ATC Tori Roberts, Chief Deputy Controller Vanessa Doyle holding GFOA award, General Accounting Manager Erika Gomez.

# STARRING DIANA ATKESON! — ATC 2020 EMPLOYEE OF THE YEAR



Diana Atkeson, Chief Deputy Tax Collector and ATC 2020 Employee of the Year.

On December 11, 2020, ATC Mason announced his selection of Chief Deputy Tax Collector Diana Atkeson as the ATC 2020 Employee of the Year. Diana had just completed the fall installment property tax payment rush the evening before, with large numbers of taxpayers making in-person payments at the ATC building through more payment options than ever before. During the peak installment days, Tax Collector staff received payments from 4,634 customers paying in person at our building. With assistance from Central Collections personnel, Diana employed a small army of “ambassadors” outside the building to interact with taxpayers and help them make their payments. She even had an express drive-through dropbox on the street so taxpayers with completed payments could pay their taxes without ever leaving their cars!

In March/April 2020, she managed the spring property tax installment payment rush with the ATC building completely closed to the public for the first time in County history due to the COVID pandemic. Using a large group of employees to manage payments and respond to thousands of questions over the phone, Diana skillfully collected the payments and provided great personal (if remote) service over the phone and electronically to thousands of taxpayers who showed up at our building door. They were met with remote payment options and telephone numbers to call for answers to questions. All questions were answered and over 98% of tax charge received by June 30, 2020. Diana was honored by the Board of Supervisors for this accomplishment along with ATC Mason in July 2020 with the COVID Courage Award. The special video documenting the April installment collection process entitled *Collecting Property Taxes During a Pandemic* was played at the Board meeting and enjoyed by all in attendance. You can view it now at: <https://youtu.be/hoTm1H0pJUK>.

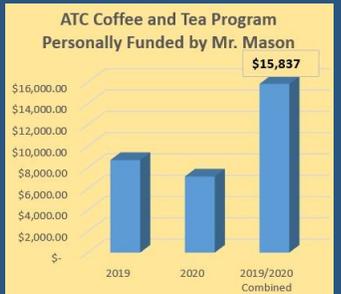
Diana joined ATC in 2005 as an Accountant Trainee and worked her way up through the ranks, with stints as a Supervising Accountant and Accounts Payable Manager before promoting to Chief Deputy Tax Collector in May 2015. She served as President of the Association of Government Accountants from 2018-2020, and received accolades for her leadership. Diana holds a Bachelor of Science Degree in Business Administration with an Accounting Concentration in 2004 from California State University, San Bernardino. Mr. Mason and everyone at ATC is very proud of Diana and her creative, sensitive leadership in service to taxpayers during this most difficult year.

## Fun Fact about ENSEN MASON

I once dreamed of retiring at a young age, moving to Hawaii and becoming a professional pilot (instructor and scenic flights) and scuba instructor. In flying, I made it to instrument rated pilot and in scuba to rescue diver. When I got to the point in my life when I could financially swing it, I lost interest. I went to Hawaii every year for years, but found after a week or two, I was chomping at the bit to get back to work. Strange as it may sound, I love it here at ATC.

- Ensen

## COFFEE and TEA PROGRAM



From ATC Employees - Thank you Mr. Mason!

## BOOK CLUB Recommended Read by ENSEN MASON

The book selection for this quarter is *Atomic Habits: An Easy & Proven Way to Build Good Habits & Break Bad Ones* by James Clear. “We are what we repeatedly do. Excellence then, is not an act, but a habit” – Aristotle

This is a good book about an important topic. There is a lot of nuggets of wisdom that makes it worthwhile to read, but it doesn't work as a step-by-step guide, at least not for me. I highly recommend his newsletter. It's free and claims to “deliver the most value word-for-word on the web”. You can view it at: <https://jamesclear.com/newsletter>.

See ATC Librarian Tracy Calentti to check out your copy today! No fines for late return.

- Ensen

## ATC Employees of the Month (EOM) For November, December, January

All of these outstanding employees received an ATC Mason departmental polo shirt, parking in the special EOM parking spot next to the building, their photo on the wall located on the first floor near the employees' entrance, a \$50 gift card from ATC Mason's personal funds in lieu of lunch with him during the pandemic, and of course, bragging rights as Employee of the Month.

### Tina Faulk Christy, November 2020, Employee of the Month

Tina has been with ATC since 2018. Her primary duty is that of an accounts payable document approver, reviewing both purchase order and travel documents for accuracy and completeness in accordance with County policies and procedures. Additionally, she processes requests for reissuance of stale-dated warrants and reconciles the Arrowhead Credit Union statement prior to submitting payment documents for approval.



Tina is a dedicated and hard-working employee who exemplifies great customer service to both internal and external customers. Tina's commitment, professionalism, outstanding work ethic, and dedication make her a valuable asset to the Accounts Payable Section of the Disbursements Division and well-deserved Employee of the Month.

### Cathy Rawlins, December 2020, Employee of the Month

Cathy is a Payroll Specialist in Administration who has worked for the County for over 30 years. She is currently solely responsible for processing ATC's bi-weekly payroll for 275 employees timely. Cathy reviews and processes all payroll documents for new hires, terminations, leaves, and adjustments. During the COVID-19 pandemic, she has had additional duties reviewing and correcting eTime submissions following the new Families First Coronavirus Response Act, which includes job protected leave and paid leave provisions.



Cathy's positive, can-do attitude is an invaluable asset to ATC operations. She is an essential member of the Administrative team who richly deserves recognition as Employee of the Month.

### Ian Capule, January 2021, Employee of the Month

Ian joined the County in June 2013 as an Investment Analyst Intern and was hired full-time with ATC as an Investment Analyst. Over the next three years, Ian passed all three levels of the Chartered Financial Analyst (CFA) exam to attain his charter.



Ian's responsibilities consist primarily of monitoring the credit exposure of the County's Investment Pool. The County's credit exposure consists of companies operating in diverse industries from banking to technology, and are domiciled not only in the United States but also in Canada, Europe, Japan, and Australia. Ian's expertise and devotion to his craft make him a well-deserved Employee of the Month.

## 2020 ATC HOLIDAY LUNCHEON A DISTANCED SUCCESS



ATC Employee Committee President Jesus Maciel passes out prizes at the Holiday Luncheon.

ATC employees celebrated the holiday season a little differently in 2020 nonetheless, the ATC Employee Committee still successfully hosted an enjoyable and festive lunch. This year's holiday lunch took place on Thursday, December 17, on site at the ATC building in Multipurpose Rooms A & B. Three separate one-hour long lunch sessions provided staff with an opportunity to enjoy a delicious catered lunch and live drawing, all while safely distanced. Catering was provided by Gazzolo's European Deli, a local San Bernardino restaurant for over fifty years struggling to survive the pandemic ([www.gazzolosausages.com](http://www.gazzolosausages.com)). Menu choices included a variety of award-winning gourmet house-made German and Swiss style large sausages, chicken cordon bleu, and vegetarian lasagna. Specialty hand-crafted sides such as hot German potato salad, sauerkraut, red cabbage and green salad, and a warm brownie topped off the flavorful meal. Employees were served lunch by the masked and gloved Executive Management Team who all graciously volunteered their time. The room was cleaned and sanitized between each lunch session and seating was carefully limited.



Diana Atkeson, Chief Deputy Tax Collector thanking ATC Mason for Employee of the Year award.

The program consisted of a welcome by ATC Employee Committee President Jesus Maciel, remarks by ATC Mason, introduction of and brief remarks by the ATC 2020 Employee of the Year, Chief Deputy Tax Collector Diana Atkeson, and then a live drawing. Prize winners were selected at each lunch session including \$25 and \$50 gift cards and a highly sought after Keurig machine, air fryer, and iHome Bluetooth speaker device that also sanitizes small items.



Chief Deputy Tax Collector Diana Atkeson & 2020 Employee of the Year, Fiscal Specialist & Santa Claus Ron Boyer with ATC Mason.

Every ATC employee personally received from a gloved ATC Mason a special **Ensen Mason** jar (it says **Mason** right on the jar!) filled with candy, along with a touch tool device designed to keep your hands from touching common public surfaces.

We even had a special visit from ATC's own Santa, Ron Boyer, seen here with Employee of the Year Diana Atkeson and ATC Mason. Diana was obviously on Santa's "Very Nice" list for 2020.

## COUNTYWIDE OVERSIGHT BOARD MEETINGS REQUIRE EXTENSIVE, EXPERT PREPARATIONS BY PROPERTY TAX

Our superlative ATC Property Tax Division Chief Linda Santillano and team compiled these highly complicated and technical tax administration packets for the Countywide Oversight Board (CWOB) meeting Thursday, January 14, 2021. They oversee and approve the wind-down actions of the 26 Successor Agencies for former redevelopment agencies (RDAs) in San Bernardino County. Approximately, \$6.3 billion in tax increment has been disbursed to taxing agencies since RDAs were dissolved in fiscal year 2011-12. ATC is responsible for administering the Redevelopment Tax Trust Fund distributions and staffing the CWOB.



Photo of some of the tax administration packets being prepared for the Countywide Oversight Board meeting held on January 14, 2021.

CWOB meetings can be viewed at the following link: <http://sbcwob.sbcounty.gov/agendas-minutes-1/>

## HISTORIC ATC INVESTMENT POOL BALANCE WRAPS UP CALENDAR YEAR 2020 FOR TREASURY DIVISION

ATC Mason announced that the County Investment Pool reached a new record high cashbook balance of \$9,683,226,807 on Thursday, December 17, 2020.



John Johnson, Chief Deputy Treasurer

As of November 30, 2020, the County Pool reported an unrealized gain in value of \$117,960,294 on a cashbook value of \$8,768,313,045. The Pool's yield-to-maturity was 1.04%.

Record property tax installment receipts from rising property values and the receipt of Federal CARES Act funds for the County and School Districts combined to catapult the County Investment Pool balances by over a billion dollars during 2020.

"These funds represent dollars that schools and local government agencies use for public safety, educational programs, and the local government safety net so critical in difficult times like these. A large percentage of the recent increase in the Pool's book value is from Cares Act funds received from the Federal Government to cover expenses related to the COVID-19 Pandemic," noted ATC Mason.

Mason also gave credit to his ATC Treasury Division. "Much of our continued success belongs to our outstanding Treasury Division team led by our talented Chief Deputy Treasurer John Johnson and Chief Investment Officer, Parth Bhatt. John has been a critical leader of the San Bernardino County Treasury team for over fifteen years, and is responsible for much of our outstanding performance. Both of them are doing a great job during a very challenging investment environment. It's a pleasure to work with them in maximizing our return on investment dollars while keeping our dollars safe."

The San Bernardino County Treasurer's Office is the official custodian of investments for the San Bernardino County Investment Pool. The Office provides banking services for the County Government, K-12 Schools, Community Colleges, and Special Districts. The Treasury adheres to conservative investment policies that have maintained an AAAs/S1 rating from Fitch Ratings, the highest attainable ratings assigned by the agency for an investment pool of its type.

## CENTRAL COLLECTIONS TO THE RESCUE!

ATC Ensen Mason extends a very big thank you to ATC Central Collections Division staff that assisted with a request from the Economic Development Department to reach out to COVID Compliant Business Partnership Program recipients regarding a fast approaching deadline of January 21, 2021 to submit a W-9 tax form for those that had not done so. Seven dedicated Central Collections employees pivoted with 24 hours' notice and quickly mobilized to undertake the task, completing the challenge ahead of deadline.



Central Collections strike force employees assisting with looming deadline for the Business Partnership Program.

In a short four day period, team members initiated contact to 1,820 applicants. Applicants were appreciative of the reminder call and thankful for the assistance San Bernardino County provided during this pandemic to help them keep their doors open through this program.

ATC Mason expressed pride in his staff for volunteering to assist another County Department in maximizing small business' ability to survive and thrive during the pandemic.