



OFFICE OF
AUDITOR - CONTROLLER

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August 5, 2019

The Honorable Judge Renee Day
Presiding Judge, Superior Court
County of Amador
500 Argonaut Lane
Jackson, California 95642

Amador County Civil Grand Jury
P.O. Box 249
Jackson, CA 95642

Dear Judge Day and Amador County Civil Grand Jury:

Following is the response of the Amador County Auditor to the below referenced 2018-2019 Grand Jury Report:

Title of Report: County Administration Committee Report - Voluntary Furloughs,
Pension Liability and Facilities Maintenance
Responding Agency: Amador County Auditor
Response by: Amador County Auditor

The Auditor's Office worked with several members of the Grand Jury from the period of September 2018 through April 2019, providing information and answering questions. Over the course of those months, the Auditor's Office offered Grand Jurors many standard payroll and accounting reports printed directly from the County's system for its review. However, the Grand Jury did not want to review or use those standard reports in its analysis. Instead, the Grand Jury repeatedly requested specific pieces of information, in specified formats for its analysis. Thus, in order to provide the Grand Jury with their requested information, payroll staff (neither of which participates in the voluntary furlough program) had to download information from the County's system and then sort and organize the information into the detailed requested format; therefore providing the Grand Jury with custom-made reports. The information that the Auditor's Office provided was absolutely not "data dumps," it was exactly what the Grand Jury requested. The custom data processing was time consuming, as there is not an "easy button" to create custom reports that provided the exact information in the prescribed format requested by the Grand Jury.

The Auditor's Office went above and beyond its required due diligence in responding to Grand Jurors' multiple requests for custom information and data, and we certainly made a good faith effort to assist the Grand Jury.

Finding #F2: The accounting system does not adequately report payroll by specific category.

Response: The Amador County Auditor disagrees wholly with Finding #F2.

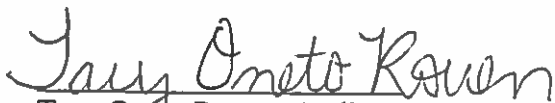
Amador County uses the same software provider that 24 other California Counties as well as many other local governments utilize in California and across the United States - Central Square Technologies. While the payroll system has some limitations that add complexity, both our accounting and payroll modules print great standard reports. Our external auditors have not had any problems reading our reports or using our system reports during their annual examinations of our data. Further, the Auditor's Office recently purchased and implemented a software upgrade from Central Square Technologies to utilize the latest available technology to enhance our system capabilities in regards to both payroll and accounting.

Recommendation #R2: The payroll problem arose late in the grand jury's investigation and more time is needed to fully investigate the accounting payroll system and staff procedures. It is suggested this topic be included in next year's grand jury scope of work. [F2]

Response: Recommendation #R2 will not be implemented because it is not within the Auditor's or County's authority to dictate what issues the Grand Jury decides to investigate. This Recommendation can only be implemented by the Grand Jury, in its sole discretion.

Thank you for allowing the Amador County Auditor the opportunity to respond to the 2018-2019 Grand Jury Report.

Sincerely,



Tacy Oneto Rouen, Auditor
County of Amador

cc: Amador County Board of Supervisors
Chuck Iley, County Administrative Officer
Greg Gillott, County Counsel