

Commissioners

From: Chris <hockman_cw@hotmail.com>
Sent: Friday, January 24, 2014 12:47 PM
To: Ron Stoltz; Greg Chilcott; J.R. Iman; Jeff Burrows; Suzy Foss; Commissioners
Cc: Klarryse Murphy; Regina Plettenberg
Subject: Rough Draft of BCC review process for Treasurer's office operating procedures

Dear Commissioners,

Following the appointment of Marie Keeton by the BCC, the BCC required that the Treasurer's office operating procedures be captured in writing to avoid a service continuity gap in the Treasurer's office when changing personnel. Upon the Appointment of Valerie Stamey as Treasurer, the BCC was informed by her that the written operating procedures that would allow her to function as Treasurer were non-existent or unavailable and that her office was dependent on individual employee knowledge. It appears that at this point, the Treasurer's office has failed in this endeavor to capture their processes in writing.

If the original BCC requirement for written Treasurer's office procedures has merit, please consider a review process by the BCC for the activities/responsibilities of the Treasurer's office. Please conduct this review incrementally within a stated timeline. At the completion of each review segment, the procedures shall be captured in writing and used as the BCC approved continuity binder/tool for incoming Treasurer employees/office holders. This review process should incorporate findings of any County Attorney directed audits and investigations.

The following is a rough outline produced by someone without operational knowledge of the Ravalli Treasurer's office in a matter of minutes. It is simply intended as a starting point for development. If a plan to capture the Treasurer's office operating procedures has already been drafted, considered, or adopted by the BCC, please advise as a subset of the public seems keenly interested in the topic at the moment.

Sincerely,
Chris Hockman
Hamilton

Draft of possible review process

Property taxes

1. Collection
 - o Accounting
 - o Reconciliation
 - o Deposits
2. Distribution/remittances
 - o Mil levy breakout?
 - o In-house account payments
 - o External account payments
 - State
 - Local

- Bonds

Department of Motor Vehicles

1. Registration fee collection
2. Accounting of collected fees
3. Fee remittance to DOJ

Tax lien process

1. Noticing of delinquent taxes
 - Property holders/lien holders/third parties
 - Newspaper/media
 - Clerk and Recorder's office
2. Sale
 - Noticing
 - Revenue collection
 - Revenue accounting

Periodic(monthly?) report generation

1. Treasurer's report to Board of Commissioners
2. State reports
 - Department of Revenue
 - Department of Justice
 - others?
3. School reports
4. Fire departments
5. Irrigation districts
6. Libraries et al

Warrant/payment processing services

1. Schools
2. Other entities

Security

1. Funds
2. Physical
3. IT systems

Investment Board duties of Treasurer