



Clackamas County Treasurer's Office

2021-2022 BUDGET PRESENTATION



2021 Major Accomplishments

AREA	DESCRIPTION
COVID: No Interruptions to Service	No interruptions in service in any Treasurer's Office functions or operations. Staff and management began working staggered schedules in the building as soon as the Public Service Building opened backed up.
COVID: Increase in Remote Payment Options	We worked and continue to work with multiple departments and offices to setup electronic payment processing safely. This provided customers with additional (and remote) payment options, while also reducing the county's need to receive paper checks or cash.
COVID: Reduction in Paper Checks	We helped reduce the number of paper checks issued to employees, vendors and more by performing extensive outreach to our customers and working with our banking services provider to setup outgoing ACH functionality for more of the County and its component units.
Performance Clackamas	Implemented Performance Clackamas, Managing for Results, in fiscal year 2021.
Timely Tax Distribution	Through April of fiscal year 2021, we have safely and securely performed the timely tax distribution of ~\$893 million to the over 130 taxing districts of Clackamas County.
Electronic Payments	Setup a process to receive Automated Clearing House (ACH) and Electronic Funds Transfer (EFT) for reoccurring transactions to the county (e.g. revenue).
Macro	Implemented a deposit summary macro to upload deposit summaries into the financial management application (e.g. reducing hand keying and opportunity for errors).
Cash Handling Training	Began performing cash handling training to personnel throughout the County.
Fraudulent County Checks	Caught and rejected seven fraudulent checks from July 2020 – April 26, 2021 totaling \$18,288.
Credit Card Optimization	We recently worked with our vendor on credit card optimization techniques to help reduce fees for the public and the County.

2021 Major Accomplishments (Continued)

AREA	DESCRIPTION
Internal Audit Oversight Committee	Internal Audit Oversight Committee updated to include public members in line with the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) best practices.
Internal Audit Survey	Internal Audit survey provided to customers participating in an assurance or consulting engagement.
Senior Internal Auditor	Thanks to the assistance and commitment of the Board and County Administration, the process has begun to hire a Senior Internal Auditor. Tentative hiring date is close to fiscal yearend 2021.
Banking Services	Worked with neighboring counties on a request for proposal process for banking services.
Good Government Hotline	Investigated 12 reports from July 2020 – April 27, 2021 to the County's Good Government Hotline of alleged fraud, waste and abuse.
County Code	Internal Audit function was established in County code 2.15.
Internal Audit Plan	<p>Internal Audit remains agile and responsive to COVID and other unexpected disasters effecting Clackamas County. We issued the following critical reports during fiscal year 2021:</p> <ul style="list-style-type: none"> • CARES Act Funding Readiness • Clackamas County Financial Condition • Affordable Housing Bond • CCSO Financial Condition • Elections (in process)
Consulting	Internal Audit provided consulting services as a non-voting member of the County Policy Committee and Information Security and Privacy Committee, supporting several new countywide polices and initiatives.

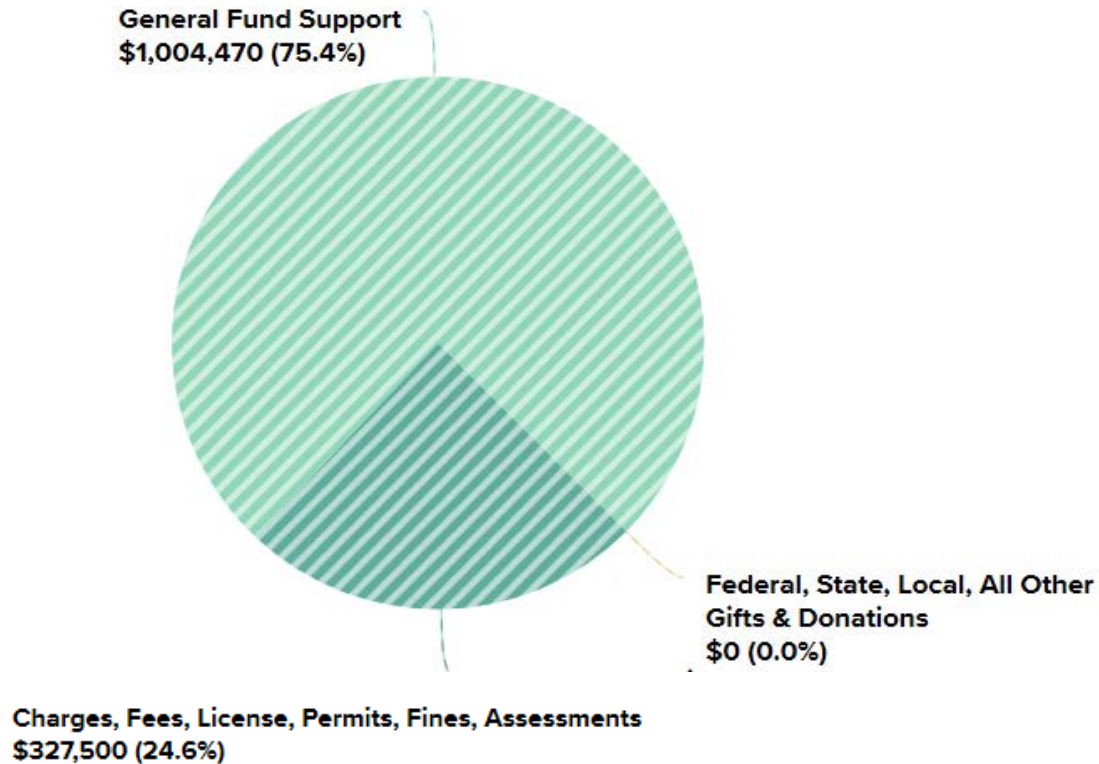
Line of Business/Program	Results Measure		FY 19-20 Actual	FY 20-21 Target	FY 20-21 Projected Performance	FY 21-22 Target
Treasury	% of identified cash handlers that received cash handling and controls training.		N/A Note 1	90%	39 trained	90%
Treasury	% of accurate deposit summaries are processed within 4 business days.		N/A Note 1	95%	100%	95%
Treasury	% of bank reconciliations completed within 30 days of receipt of bank statement, % of bank reconciliations completed within 45 days of receipt of bank statement.		N/A Note 1	95% and 100%	100% and 100%	95% and 100%
Treasury	% of fraudulent checks denied.		N/A Note 1	100%	100%	100%
Treasury	% of tax distributions done timely, in accordance with the law, to the over 130 taxing districts in Clackamas County.		N/A Note 1	100%	100%	100%
Treasury	% of County funds being in qualified depositories or adequately collateralized in accordance with law.		N/A Note 1	100%	100%	100%
Treasury	# of reoccurring EFT/ACH set-up (Fiscal Year).		N/A Note 1	N/A Note 2	30	N/A Note 2

Line of Business/Program	Results Measure		FY 19-20 Actual	FY 20-21 Target	FY 20-21 Projected Performance	FY 21-22 Target
Internal Audit	Develop a business case for a new staff/senior internal auditor.		N/A Note 1	2021	2021	Complete
Internal Audit	Develop Internal Audit policies and procedures.		N/A Note 1	50%	50%	90%
Internal Audit	% of audit plan that will be completed each calendar year.		N/A Note 1	90%	100%	90%
Internal Audit	# of audit reports issued (since inception).		N/A Note 1	N/A Note 2	10	N/A Note 2
Internal Audit	# of audit recommendations (since inception).		N/A Note 1	N/A Note 2	99	N/A Note 2
Internal Audit	# of reports made to the Good Government Hotline alleging fraud, waste and/or abuse (since inception).		N/A Note 1	N/A Note 2	138	N/A Note 2
Internal Audit	Contract for peer review of Internal Audit.		N/A Note 1	2023	2023	2023

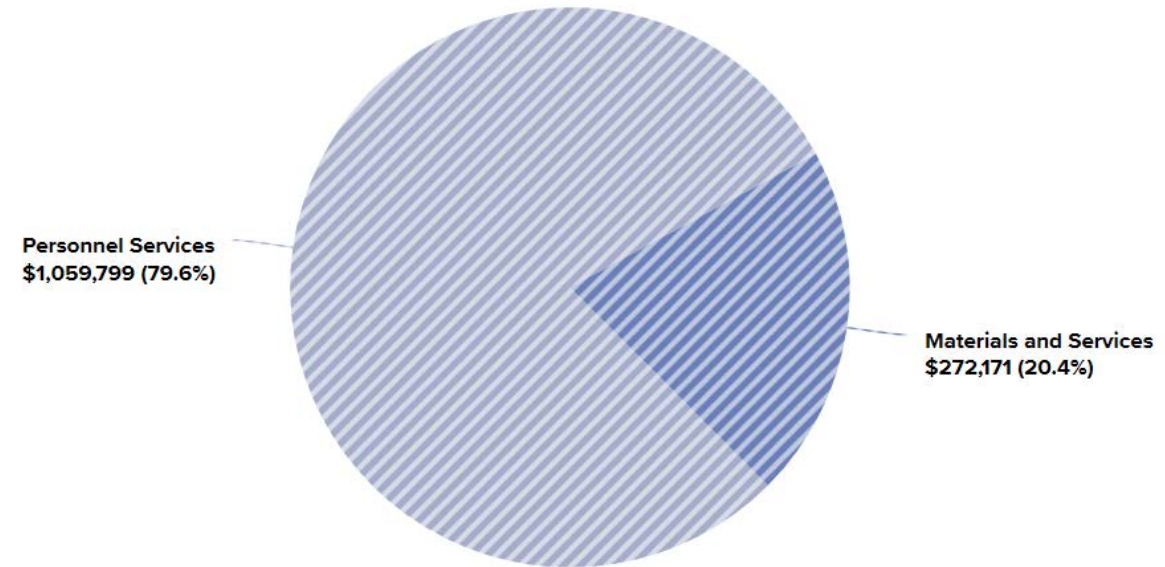
Line of Business	Program	Total Funds (\$ millions)	% County General Funds	% Restricted Funds	Mandate: Fed/State/Cty /IGA/None	% Program Operated by County	Metrics: % Target Meet/Exceed or Improve
Treasury	Treasury	\$998	~67%	0%	Oregon Revised Statutes and Oregon Constitution	100%	100% Meeting/Exceeding Targets
Internal Audit	Internal Audit	\$334	100%	0%	County Code	100%	100% Meeting/Exceeding Targets

Treasurer's Office FY21-22 Revenue and Expenses

Revenue



Expenditures



Summary of Revenue & Expenses

County Treasurer (19) Summary of Revenue and Expense

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Federal, State, Local, All Other Gifts & Donations	-	3,759	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	503,246	503,243	302,500	302,500	327,500	25,000	8.3%
General Fund Support	415,556	525,225	812,670	812,670	1,004,470	191,800	23.6%
Operating Revenue	918,802	1,032,227	1,115,170	1,115,170	1,331,970	216,800	19.4%
Total Revenue	918,802	1,032,227	1,115,170	1,115,170	1,331,970	216,800	19.4%
Personnel Services	730,875	851,394	867,988	866,988	1,059,799	191,811	22.1%
Materials and Services	187,927	180,832	247,182	248,182	272,171	24,989	10.1%
Operating Expenditure	918,803	1,032,226	1,115,170	1,115,170	1,331,971	216,801	19.4%
Total Expense	918,803	1,032,226	1,115,170	1,115,170	1,331,971	216,801	19.4%
Revenues Less Expenses	0	0	0	0	0	0	
Full Time Equiv Positions (FTE) Budgeted	5.0	6.0	7.0	7.0	7.0	0.0	-



Office of the County Treasurer (19)

Department Budget Summary by Fund

<i>Line of Business</i>	FY 21/22	FY 21/22	FY 21/22	FY 21/22
<i>Program</i>	FTE	General Fund	Total Proposed Budget	General Fund Support Included in Proposed Budget**
Treasury				
Treasury	5.0	998,076	998,076	670,576
Internal Audit				
Internal Audit	2.0	333,894	333,894	333,894
TOTAL	7.0	1,331,970	1,331,970	1,004,470
FY 20-21 Budget	7.0	1,115,170	1,115,170	812,670
\$ Increase (Decrease)	0.00	216,800	216,800	191,800
% Increase (Decrease)	0.00%	19.44%	19.44%	23.60%

** General Fund Support is the subsidy, net of any other revenue received by the department.

Treasurer's Office

Significant Policy and/or Financial Issues

DESCRIPTION	IMPACT
Increased the size of the Treasurer's Office, Internal Audit Line of Business and Program.	Treasurer's Office, Internal Audit Line of Business is increasing from 1 person, to 2 persons. The doubling in size of this program will allow the completion of more assurance and consulting engagements. This also brings us closer to being staffed at an appropriate size compared to other counties and local governments of our size.
Fiscal year 2020-2021 is the first year of performance Clackamas for the Treasurer's Office.	Additional staff and management time is needed to track and report on the various Treasurer's Office measures.



Thank You

Clackamas County Treasurer's Office

2021-2022 BUDGET PRESENTATION





Office Mission

The Mission of the Treasurer's Office is to provide investment, treasury, and audit services to the public of Clackamas County so they can trust that their funds are safeguarded and to the taxing districts, offices and departments of Clackamas County so they can efficiently and effectively provide services to their customers.

County Treasurer

Brian Nava, County Treasurer

FTE 7.0

Total Proposed \$1,331,970

General Fund Support \$1,004,470

Treasury

Brian Nava - Elected

FTE 5.0

Total Proposed

\$998,076

Gen Fund \$ 670,576

Internal Audit

Brian Nava -

FTE 2.0

Total Proposed

\$333,894

Gen Fund \$ 333,894

Treasury

Brian Nava - Elected

FTE 5.0

Total Proposed

\$998,076

Gen Fund \$ 670,576

Internal Audit

Brian Nava -

FTE 2.0

Total Proposed

\$333,894

Gen Fund \$ 333,984



Office of the County Treasurer (19)

Department Budget Summary by Fund

<i>Line of Business</i>		FY 21/22	FY 21/22	FY 21/22	FY 21/22
<i>Program</i>	<i>Prog #</i>	FTE	General Fund	Total Proposed Budget	General Fund Support Included in Proposed Budget**
Treasury					
Treasury	190101	5.0	998,076	998,076	670,576
Internal Audit					
Internal Audit	190202	2.0	333,894	333,894	333,894
TOTAL		7.0	1,331,970	1,331,970	1,004,470
FY 20-21 Budget		7.0	1,115,170	1,115,170	812,670
\$ Increase (Decrease)		0.00	216,800	216,800	191,800
% Increase (Decrease)		0.00%	19.44%	19.44%	23.60%

** General Fund Support is the subsidy, net of any other revenue received by the department.



Office of the County Treasurer

Treasury Line of Business and Program

Purpose Statement

The purpose of the Treasury Line of Business and Program is to provide active investing, accounting, banking, managing, distribution, and safeguarding services to the public of Clackamas County so they can trust that their funds are secure and to the taxing districts, offices and departments of Clackamas County so they can efficiently and effectively provide services to their customers.

Performance Narrative

This line of business and program has the following main roles and provides the following services:

1. Investing
2. Accounting
3. Banking
4. Managing funds
5. Distribution of funds
6. Safeguarding funds
7. Merchant service maintenance and compliance
8. Interest distribution
9. Cash reconciliations
10. Abandoned property

Key Performance Measures

		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Actual	FY 21-22 Target
Result	% of identified cash handlers that received cash controls training.	N/A Note 1	N/A Note 1	90%	39 trained to date	90%
Result	% of accurate deposit summaries are processed within 4 business days.	N/A Note 1	N/A Note 1	95%	100%	95%
Result	% of bank reconciliations completed within 30 days of receipt of bank statement, % of bank reconciliations completed within 45 days of receipt of bank statement.	N/A Note 1	N/A Note 1	95% and 100%	100% and 100%	95% and 100%
Result	% of fraudulent checks denied.	N/A Note 1	N/A Note 1	100%	100%	100%
Result	% of tax distributions done timely, in accordance with the law, to the over 130 taxing districts in Clackamas County.	N/A Note 1	N/A Note 1	100%	100%	100%
Result	% of County funds being in qualified depositories or adequately collateralized in accordance with law.	N/A Note 1	N/A Note 1	100%	100%	100%
Output	# of deposit summaries posted (Fiscal Year, Quarter 3).	N/A Note 1	N/A Note 1	N/A Note 2	4394	N/A Note 2
Output	# of people receiving cash handling training.	N/A Note 1	N/A Note 1	N/A Note 2	39 trained to date	N/A Note 2
Output	# of bank reconciliations completed (Fiscal Year, Quarter 3)	N/A Note 1	N/A Note 1	N/A Note 2	54	N/A Note 2
Output	# of reoccurring EFT/ACH set-up (Fiscal Year)	N/A Note 1	N/A Note 1	N/A Note 2	30	N/A Note 2
Milestone	All organizations will have the ability to set up reoccurring EFT/ACH payments to the County.	N/A Note 1	N/A Note 1	2022	Complete	N/A Note 3
Milestone	The Treasurer's Office will implement a macro to upload deposit summaries into the financial management application.	N/A Note 1	N/A Note 1	2021	Complete	N/A Note 3
Milestone	% of non-confidential information currently mailed will be available electronically or posted online.	N/A Note 1	N/A Note 1	2022	90%	2022
Note 1	Fiscal Year 2020-2021 is the first year of Performance Clackamas for the Treasurer's Office.					
Note 2	This is an output measure. There is no "Target" output related to this measure, it is designed for tracking and trend analysis purposes.					
Note 3	This is a milestone measure. The milestone was achieved, so there exists no future target for this measure.					
Note 4	For all Treasurer's Office Performance Clackamas results, view the webpage online being developed by County Administration. This will also provide additional notes and information related to these results.					

Program includes:

Mandated Services ☒

Shared Services ☒

Grant Funding ☒

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation Oregon Revised Statutes (ORS) mandates generally all the services outlined above. This includes but is not limited to ORS 208, 294, 295 and 451. Grant funding is not necessarily used to fund these services, but it would be in jeopardy if cash management procedures by the Treasurer's Office were not complied with as outlined by the federal government and ORS. For example, the Federal Office of Management and Budget (OMB) Circular A-133 is one of the federal OMB Circulars that outlines and references to cash management requirements.

Note: Fiscal Year 2020-2021 is the first year of Performance Clackamas for the Treasurer's Office.



Office of the County Treasurer

Treasury Services

Budget Summary

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Federal, State, Local, All Other Gifts & Donations	-	3,759	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	503,246	503,243	302,500	302,500	327,500	25,000	8%
General Fund Support	415,556	525,225	812,670	812,670	670,576	(142,094)	-17%
Operating Revenue	918,802	1,032,227	1,115,170	1,115,170	998,076	(117,094)	-11%
Total Revenue	918,802	1,032,227	1,115,170	1,115,170	998,076	(117,094)	-11%
Personnel Services	730,875	851,394	867,988	866,988	740,328	(127,660)	-15%
Materials & Services	187,927	180,832	247,182	248,182	257,748	10,566	4%
Operating Expense	918,802	1,032,227	1,115,170	1,115,170	998,076	(117,094)	-11%
Total Expense	918,802	1,032,227	1,115,170	1,115,170	998,076	(117,094)	-11%

Significant Issues and Changes

FY21-22: Presentation changes are the result of the new county-wide chart of account implementation.

Fiscal Year 2020-2021 is the first year of Performance Clackamas for the Treasurer's Office. Previously all functions, services, supplies, allocated costs, etc. were under one budget line item. Due to the upgrades in the County's budget software, performance clackamas/mfr software, financial management software and new chart of accounts, it was decided with the Budget team that the Internal Audit line of business and program would be split out in fiscal year 2021-2022, instead of fiscal year 2020-2021 as originally planned. As such, we will see a decrease in expenses in the Treasury program/line of business and an increase (from \$0.00) in the Internal Audit line of business/program.

Note: The Treasurer's Office, Internal Audit Line of Business, was approved to hire a Senior Internal Auditor in the beginning of CY 2021. We expect the position to be filled just prior to FYE 2021. This represents most of the increase in the Treasurer's Office budget.



Office of the County Treasurer

Internal Audit Line of Business and Program

Purpose Statement

The purpose of the Internal Audit Line of Business and Program is to provide assurance and consulting services to the public, employees, offices and departments of Clackamas County so they can feel confident that the public's interest are protected and can engage with a more accountable, higher performing, and more transparent local government.

Performance Narrative

This line of business and program provides the following services:

1. Consultations
2. Assurance Services: Includes, but is not limited to, performance audits, compliance audits, financial audits, information technology audits.
3. Fraud reviews and audits
4. Follow-up audits

Key Performance Measures

		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Target	FY 20-21 Actual	FY 21-22 Target
Result	Develop a business case for a new staff internal auditor.	N/A Note 1	N/A Note 1	2021	2021	Complete
Result	Develop Internal Audit policies and procedures.	N/A Note 1	N/A Note 1	2021	75%	100%
Result	% of accepted audit recommendations that are implemented within 2 years.	N/A Note 1	N/A Note 1	50%	On target for 50%	90%
Result	% of audit plan that will be completed each calendar year.	N/A Note 1	N/A Note 1	90%	On target for 100%	90%
Output	# of audit reports issued (since IA inception).	N/A Note 1	N/A Note 1	N/A Note 2	10	N/A Note 2
Output	# of audit recommendations (since IA inception).	N/A Note 1	N/A Note 1	N/A Note 2	99	N/A Note 2
Output	# of reports made to the Good Government Hotline alleging fraud, waste and/or abuse (since hotline inception).	N/A Note 1	N/A Note 1	N/A Note 2	138	N/A Note 2
Milestone	Develop survey of consultation and assurance service recipients.	N/A Note 1	N/A Note 1	2021	2021	N/A Note 3
Milestone	Contract for peer review of Internal Audit.	N/A Note 1	N/A Note 1	2023	In progress	2023
Milestone	Research will be completed to determine if the Internal Audit function should be codified into County Code.	N/A Note 1	N/A Note 1	2021	2021	N/A Note 3
Milestone	Hire a new staff/senior auditor.	N/A Note 1	N/A Note 1	2022	In progress	2022
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Program includes:

Mandated Services ☐ N

Shared Services ☐ Y

Grant Funding ☐ N

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation The Office of the County Treasurer's, Internal Audit Line of Business and Program within the Treasurer's Office, works with all county departments, offices, service districts, component units and more. See County Code 2.15 for more information.

Note: Fiscal Year 2020-2021 is the first year of Performance Clackamas for the Treasurer's Office.



Office of the County Treasurer

Internal Audit Services

Budget Summary

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
General Fund Support	-	-	-	-	333,894	333,894	-
Operating Revenue	-	-	-	-	333,894	333,894	-
Total Revenue	-	-	-	-	333,894	333,894	-
Personnel Services	-	-	-	-	319,471	319,471	-
Materials & Services	-	-	-	-	14,423	14,423	-
Operating Expense	-	-	-	-	333,894	333,894	-
Total Expense	-	-	-	-	333,894	333,894	-

Significant Issues and Changes

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