

WORKSHOP

Board and Clerk Processes

Dixie County School Board Meeting Room

February 18, 2021 – 4:00 PM

While adhering to the following State of Florida Executive Orders: 20-51 Establishing Response Protocol, 20-52 declaring a Public Health Emergency, 20-69 regarding Local Government Public Meetings and also Dixie County Emergency Declaration 2020-27. The Board met and had limited access by staff to the meeting room while broadcasting the meeting via audio to the public who were provided other accommodations outside of the meeting room. The public could also participate via conference call at 1(917)900-1022 and enter code 32628.

COMMISSIONERS

Jody Stephenson
Mark Hatch, Chairman
W. C. Mills
James Valentine
Jamie Storey, Vice Chairman

STAFF

Duane Cannon, County Manager
Cheyenne Hutchinson, Asst. to the County Manager/Grant Coordinator
Michael Osteen, County Attorney
Barbie Higginbotham, Clerk of Court
Verna Wilson, Chief Deputy Clerk
Jacki Johnson, Chief Financial Officer
Della Rhymes, Asst. Chief Deputy Clerk

CALL TO ORDER

The Board meeting was called to order at 4:00 PM by Chairman Hatch.

INVOCATION AND PLEDGE

The Invocation was led by Commissioner Valentine and the Pledge to the American Flag was led by Commissioner Mills.

Commissioner Hatch opened the floor for discussion.

Commissioner Stephenson asked the Clerk what the current financial status of the county is

Ms. Jacki Johnson spoke to the Board and gave them an update. She said they have got the board side of the process going and are paying the bills. She said that the August and September revenue have been posted. She said that on the clerk side posting revenue is far behind. She said they are closer to figuring

out the account balances but are still on cash basis at this point. She said they are handling payroll and paying the bills and being cautious of the flow.

Commissioner Stephenson asked if they are still paying 2020 bills.

Ms. Jacki Johnson explained that the Board money that is left over at the end of year 2020 should roll over to the next year. She said she doesn't know what money is left over from 2020 yet because they are still posting to the accounts. She said there is also State funding that needs to be checked on as well for posting. She said they must check after posting and then things can move quickly. She said her goal is to have everything posted for the Board and the Clerk side as well. She said the Board also gets revenue from the Clerk's office and that has not been done either. She said the Sheriff's office money and traffic tickets that are paid pay run through the Clerk's office. She said some of this gets distributed to the Board and the funds are earmarked. She said that both sides are tied together and must flow to work properly. She said the last run of bills paid contained very little old stuff. She said they had a phone bill issue last week. She thanked Ms. Denise Lytle for all her help and said she does a good job with her records. She also expressed her thanks to Ms. Brenda Dees for all her help in the Finance office. She said they are preparing for the 2020 Audit and be ready by June 30. She said when they post the revenue for 2020 then they can get Budget information from last year to department heads and they can do their reports. She said the numbers are not correct yet, but they are getting closer. She said that 2020 won't be perfect. She said they would like to do a trial balance every month and check everything and the accounts on a monthly basis. She said this has not been done in a long time. She said that all the accounts must be researched, and they will do the best that is possible. She said the financial statements and balances for accounts receivable and payable are not normal. She said the receipts aren't paid or posted yet and these need to be posted and compared.

Commissioner Stephenson said at the first meeting the finances looked very dark. He asked if things are looking better as you move along.

Ms. Jacki Johnson said the bank statements haven't been reconciled since September of 2019. She reminded the Board that this problem didn't happen overnight nor can it be fixed overnight. She said once the Audit is delivered or before then they can work on the new Budget. She said they would like to have good 2020 numbers and good 2021 numbers for the 2022 Budget. She said they need good information to make good decisions. She said that hopefully next month she can run a 2020 report for the department heads for their use. She said someone told her their 2018 and 2019 reports are not done yet. She said this information is available for them now.

Commissioner Stephenson said the Board is in a holding pattern because they don't know where they are financially.

Ms. Jacki Johnson said this is very challenging.

Commissioner Hatch asked if they will be able to close out 2020 and get started with 2021 by June. He said he knows 2020 will be ugly just like 2019. He said that 2018 was great.

Ms. Jacki Johnson said the Board's books are being posted to 2021 and the revenue is what they are working on now. She said that by June 30 or July 15 to close 2020. She said they are waiting on other people to add to the audit information too. She said that it is in everyone's best interest to do this and for

all to cooperate and work together to get this done. She said the staff are working on streamlining processes too so the work can continue and keep everything up to date.

County Manager Duane Cannon expressed his concerns in his own office with the transitions since November 2020 with Human Resources and the new Finance office. He said that some of the job duties within his office haven't been done because he has been doing Human Resource duties. He said that Ms. Melissa Long will be taking these duties back from his office. He said the Finance department has taken on other duties as well. He said that the Human Resource Department can handle fixed assets because the Clerk Finance Department should not have to do this. He said that the fixed assets for the county is a mess. He said that the Human Resource Department handles Employee Insurance and Workman's Comp Claims. He said they need to establish a profile of fixed assets for 2020 and 2021 and move forward. He said that the HR Department should handle this.

Human Resource Supervisor Melissa Long said the Board voted for the Finance Department to take this back.

Commissioner Hatch said they voted and Ms. Barbie, accepted the responsibilities of what you are talking about.

Asst. Chief Deputy Della Rhymes clarified for the Board that the Approved Minutes of February 04, 2021 reflect that the Board voted to give money back to the Clerk. She said that Commissioner Hatch had asked if the Clerk would accept the job duties, but that was not voted on by the Board.

Manager Cannon said that it was his understanding that would be discussed at the Workshop.

Commissioner Stephenson asked if the minutes reflect that it was voted on.

Asst. Chief Deputy Della Rhymes clarified for the Board that Ms. Jackie asked the Board to define what duties they are wanting the Clerk to take.

Manager Cannon said he feels the Board should handle fixed assets.

Commissioner Storey asked what did we talk about in the minutes.

Commissioner Hatch said he thought they voted, and he asked if Ms. Barbie would handle that and she said yes. He thought four duties were discussed fixed assets, insurance, inmate medical and the fourth he could not recall.

Human Resource Supervisor Melissa Long said they were to handle insurance, fixed assets, inmate medical, and something else.

Commissioner Stephenson said according to Della they were discussed, but not voted on.

Asst. Chief Deputy Della Rhymes clarified for the Board that the Board was supposed to decide.

Commissioner Hatch asked what duties fall under the Clerk's office right now. He said they did fund a position to handle this.

Manager Cannon said that the Finance office handles payroll after HR approves timesheets and invoices and then they go over to finance and they cut the checks. He said that fixed assets were sent to the Clerk in 2018. He said the Board should not have moved this over there and the previous Clerk should not have accepted this. He said this should have stayed with HR in the board office.

Commissioner Stephenson asked Manager Cannon about the money that Commissioner Mills motioned to give back to the Clerk and was this to handle the fixed assets.

Commissioner Mills said no it was not for fixed assets.

Commissioner Hatch asked what was it for.

Human Resource Supervisor Melissa Long said \$25,000.00 was to hire a position to help Ms. Cindy Dey. She said the Clerk used this money for a court position.

Commissioner Mills said the question was what did we give the money to HR for to handle what part of the Board's business.

Commissioner Hatch said no money was given because they decided not to do that.
Commissioner Mills said we were going to give this to HR and then he asked for what duties.
Manager Cannon said the money was to cover HR accepting these duties back.

Ms. Cindy Dey spoke to the Board via telephone. She said the original \$25,000.00 that was given to the clerk was because she was doing both Clerk and Board finance. She said they lost some staff. She said the Board approved \$25,000.00 for a clerk finance person even though this is primarily a court funded position. She said the Board agreed to give this money to provide some relief in that office. She said that is what was given back to the Board. She said this is primarily a state funded position.
Commissioner Hatch asked if Ms. Cindy Dey remembered the duties that went over to the Finance office in 2018.

Ms. Cindy Dey said the duties were already there and she was doing the duties.
She said the Clerk Finance was cutting checks to the Board and paying Clerk bills and Clerk payroll and Clerk reports.
She said the \$25,000.00 was to take those duties from her so she could focus more on the Board Finance which is what she was supposed to do.
She said she was not sure when the fixed assets came over to the Clerk's office. She said she was trying to train someone because she was going to retire. She said they also scheduled training sessions and the people who were going to do the training wouldn't show up. She said when it was Melissa turn to train, she was called off that, so she was not trained on fixed assets.

Human Resource Supervisor Melissa Long said that in January of 2019 fixed assets went to the Clerk and in September of 2020 insurance went to clerk.

Ms. Cindy Dey said that CRI brought in consultants after the 2017 Audit to do her job as the Finance Officer and they would contact her with questions. She explained to Ms. Jackie and Ms. Barbie that she found unexplainable entries in the general ledger. She said there were so many she didn't try to track them. She said she doesn't know if the cash was moved. She said she asked the Auditor about 3 million dollars and the Auditor told her that was a possibility.
She said she doesn't think any Budget Amendments were processed which could also be part of the 3 million dollars. She said they had a meeting about voluntary health insurance. She said that Ms. April with CRI said they would take on that and would pay it and then everyone would reimburse the Board. She said she doesn't think this ever happened so there is some confusion there.

Manager Cannon said they need to establish and draw a line with this workshop and move forward. He said they will verify the vote.
Commissioner Stephenson asked if the Clerk could handle fixed assets efficiently now that it is clarified or does the Board need to do this.
Ms. Jacki Johnson spoke to the Board and said you have asked me to do impossible and you are now wanting another impossible task done before June 30.

Commissioner Stephenson asked if the Clerk would keep fixed assets or should the Board take this back.
Ms. Jacki Johnson said eventually the Clerk's office could handle that but not along with everything else.

Commissioner Mills asked if the Clerk office can do this with the staff that they have now.

Clerk Barbie Higginbotham said at this point everyone is focusing on bringing everything up to current. County Attorney Michael Osteen asked where this would fall in general.

Ms. Jacki Johnson said that in Gilchrist County the Clerk did the fixed assets, but it was current. County Attorney Michael Osteen asked Clerk Higginbotham what the statute says as to who is responsible.

Commissioner Hatch said it is the Board's responsibility.

Ms. Denise Lytle said that fixed assets had always been in the Board office.

Commissioner Hatch said that Ms. Lytle is correct it was in the Board office and then moved out of the Board office to the Clerk's office.

Human Resource Supervisor Melissa Long said that the previous county manager moved those duties to the Clerk's office along with other duties. She said the Clerk has doubled the staff compared to when she was the Interim Clerk.

County Attorney Michael Osteen said the question is who is legally supposed to handle this.

Commissioner Hatch said the Board is legally supposed to handle this. He said the Clerk verifies the records that the Board gives to them as Comptroller and records keepers. He said that is the separation of duties that they get up for every Audit. He said that is why they are trying to get this back over to the Board.

Commissioner Mills said there is a discrepancy with the money given to the Clerk's office because it was not for what he thought it was for.

Commissioner Stephenson said he feels that the Board should take back this project from the Clerk then once things are straightened out, we can decide to give it back to the Clerk or keep it with the Board. He said this needs to be done.

Commissioner Hatch said if they have time to straighten it out, they should keep it in the Board office.

Commissioner Mills said what he thought the money was given to the Clerk for was not what it was given to the Clerk for and therefore that money stays with the Clerk. The money Ms. Cindy Dey was talking about was for something else.

Commissioner Stephenson said the money was sent to help the Clerk with being short staffed. And now they are fully staffed so that money should come back to the Board.

Ms. Jackie Johnson said the money that was taken in December 2020 is the Clerk's money and this money was taken for the Cost Accountant position. Ms. Cindy Dey was talking about money from several years ago.

Commissioner Mills said that's what he thought too.

Commissioner Hatch asked who will do fixed assets. He said he thinks it is the Board's responsibility.

Ms. Jacki Johnson said she does not have enough time to do fixed assets by June 30. She said she can do the reports and give information on purchases made in 2020 and 2021. She said fixed assets takes a lot of time if it's done correctly. You have depreciation and you must reconcile against insurance and inventory.

Ms. Cindy Dey suggested whoever does this job of fixed assets they will need to be trained.

Human Resource Supervisor Melissa Long said fixed assets was given to Ms. Edyie Hollender and the insurance was given to Ms. Lauren Brady. She said the Board was told they were being trained. She said in December they wanted to cancel the insurance.

Commissioner Hatch said moving forward who is going to do this.

Manager Cannon said he was not talking about fixing the past issues with fixed assets but moving forward he would like fixed assets to be handled by Ms. Long because she also does the insurance.

Commissioner Hatch asked Ms. Long if she can handle this.

Human Resource Supervisor Melissa Long replied that she can do the job and will accept the responsibility to fix the problems.

Commissioner Stephenson said the Board can take this back.

Ms. Jacki Johnson said that it won't be easy, but everyone must make an extra effort in order to get everything caught up.

County Attorney Michael Osteen asked Manager Cannon to read his report of the processes for the minutes. He said the Board has a copy to review.

Manager Cannon read a report aloud for the Board of the general recommendations for the interactions between the Board of County Commissioners and Human Resources and the Clerk of Court.

Below is a summary of the report:

Due to an ongoing investigation, additional people will be interviewed, and additional information will be reviewed to complete the investigation. These recommendations are to relieve any tensions that may occur during the upcoming Workshops. In the past year Dixie County has experienced many transitions, including the resignation of the prior Clerk of Court in 2020; the appointment of an Interim Clerk, who was previously the County Human Resource Supervisor; the election of a new Clerk of Court and the hiring of new staff. During this time, it appears that certain responsibilities that were not completed in the required manner and responsibilities have been shifted to different County and Clerk personal for the continued performance and functioning of the county. The shifting of these responsibilities appears to have been temporary or done in an unofficial manner. It also appears that unintentional errors have led to concerns with the sharing of information. Board communication regarding the above issues has led to confusion and frustration between employees within different county offices. The county is commended for trying to address difficult situations in the past based on limited resources. The county should work towards a goal of more standard processes related to county action and financing issues that cross over or are between the County and Clerk personnel.

To aid with that effort the following recommendations are being made:

Properly identify and attribute tasks to be completed. The Clerk of Court is the Comptroller for the county performing several financial task including accounting services, assisting with changes the Board develops, financial reporting, county payroll, accounts payable and receivable, auditing, review of contracts and see that the proper controls are in place and propose any necessary modifications. This requires interaction between Clerk and the county for different reasons. For Example: To complete county payroll the Clerk must receive information from the County HR Department regarding wages,

insurance and benefits. To process expenses the Clerk needs information regarding the nature and purpose of that expense. During the initial interviews with county personnel it appears that the flow of information was not assigned formally or temporarily, or unofficial modifications have been made to such task.

It is recommended that as part of the Workshops the following be identified:

The successful end result of a particular action.

The specific type of information needed to complete the process.

The location or individuals that are the source of the information needed.

The most effective manner to ensure the information is provided to the person requesting the information.

By following these recommendations, the county and the clerk should be able to work backwards to establish steps for county and clerk interaction to avoid disruption and assign task to specific persons. There should be adequate sharing of information during the Workshops so that everyone involved can appreciate the need for information or action. It is necessary to outline the expected actions of the department or person. Once the duties are agreed upon, the specific actions are formally documented as the responsibility of that person.

Some past practices may remain the most effective in the future the workshop should be approached with novel ideas to allow frank discussion of improvements and complete discussion of the actions to be addressed. Some processes may have different requirements than before, or a more effective means of communication may exist for certain information. Encourage creative thinking to allow for ideas and development for discussion.

Back up of key personal is needed. Multiple people should be able to perform the action or have access to the information. No single person should control the information or action to avoid bottlenecks of the flow.

Avoid presumptions regarding position abilities or people. Do not assume the limits of a position or person. Define rolls and responsibilities of a person. If the person cannot perform the functions of the position properly then education, coaching or discipline may be needed. The task needs to be assigned to a position not a person, so the division of duties is equitable.

Hopefully, these recommendations will help with the upcoming Workshops.

Commissioner Hatch instructed the County manager to get a copy of the report packet to the Clerk for the Minutes.

Commissioner Hatch said they need to establish who is doing what. Where does the Board want fixed assets.

Commissioner Stephenson said the Board needs to do this.

Commissioner Mills agreed.

Commissioner Valentine agreed.

Commissioner Storey agreed.

Commissioner Hatch said he agrees as well.

Commissioner Hatch asked who will do this job on the Board side.

Commissioner Mills said he doesn't know.

Commissioner Stephenson said to give the duty to who knows the process and can do this.

Manager Cannon said that Ms. Long is capable of doing this and He recommends that she get the fixed assets.

Commissioner Valentine and Commissioner Storey both agree that Ms. Long should handle fixed assets. Commissioner Mills asked if Ms. Long has the time to do this. Human Resource Supervisor Melissa Long replied that she can do this.

Commissioner Storey asked if Ms. Long does the Insurance. Commissioner Hatch said that the Board can vote on giving fixed assets to Ms. Long tonight in the regular meeting. Manager Cannon said that Ms. Helen Rich is cross trained with the insurance. Commissioner Hatch said Ms. Helen will need training on fixed assets as well.

County Attorney Michael Osteen said that cross training is needed. He said his staff is crossed trained as back up for each other.

Commissioner Storey said that Ms. Long takes care of the insurance and fixed assets will be a big job. He asked if she and Ms. Helen Rich need any help. Manager Cannon said that Ms. Long was previously doing fixed assets and insurance without Ms. Helen Rich. He said now she has Ms. Helen Rich in the office to help with other duties.

Human Resource Supervisor Melissa Long said she was doing fixed assets and insurance before the previous County Manger gave fixed assets to Clerk's office. Commissioner Storey clarified that this was before Ms. Long became the Human Resource Supervisor.

Commissioner Hatch said they don't need to overload the HR Department with a lot of responsibilities without help. Commissioner Storey agreed that they should not be overloaded like the Clerk is overloaded right now.

Manager Cannon asked if there are any other duties they haven't talked about. He asked if there was anything on the Clerk side that Board needs to help with. He said that Ms., Jackie said she will help verify fixed assets once it is caught up. He said the Department Heads will need to do their inventory.

Commissioner Mills asked how to catch up the back log for fixed assets. Manager Cannon said we all must work together. Commissioner Mills asked Manager Cannon if he feels that everyone can work together to get the back log caught up. Manager Cannon said we will have to do this. Commissioner Mills said we need a plan for the back log and moving forward. He said if everyone chips in and helps then they won't need to hire anyone because of the hiring freeze.

Commissioner Hatch and Commissioner Mills agreed that Ms. Jackie Johnson cannot help with the Back log of fixed assets at this time.

Ms. Jacki Johnson said when she gets 2020 done and can work on the Budget then she can help with a plan and create steps to get the back log taken care of. She said they will need to get the property

numbers of the assets and add them to insurance and gets tags. She said they can possibly work on this during the Summer while doing the Budget. She said right now they need to work on 2020 and will then need good financial records for 2021.

Commissioner Hatch asked if the Clerk and Ms. Jacki Johnson needs any help with the Budget. Ms. Jacki Johnson said in order to meet the June deadline help is needed and consultants will be coming in to help with 2020. She said they can discuss more at the meeting tonight.

PUBLIC COMMENTS AND CONCERNS

There were no comments or concerns from the public at this time.

APPROVED

ADJOURN

Commissioner Storey made the motion to adjourn at 5:40 PM. Commissioner Mills seconded. Board approved.



ATTEST:

BOARD OF COUNTY COMMISSIONERS
DIXIE COUNTY, FLORIDA



Mark Hatch, Chairman


Barbie Higginbotham, Clerk-Auditor

PLEASE BE ADVISED that if a person decided to appeal any decision made by the Board with respect to any matter considered at such meeting or hearings, he/ she will need a record of the proceedings, and for such purpose, he/ she will need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

“Persons with disabilities requesting reasonable accommodations to participate in this proceeding should contact (352) 486-4931 (Voice & TDD) or via Florida Relay Service at (800) 955-8771.”

The Board meets the first Thursday of each month at 10:00 AM and the third Thursday of each month at 6:00 PM. Individuals that would like to be placed on the agenda should call Barbie Higginbotham, Clerk of Court, by 4:00 PM on the Friday Preceding the Board meeting, at (352) 498-1200.