

ACCOUNTANT

2015 ANNUAL REPORT

July 14, 2016

Respectfully submitted by Debra Haydell

This 2015 Annual Report for the position as County Accountant consists of the following standard processes, as are directed in accordance with the County Accountant Job Description. The Special Projects and Goals are added processes that over time will improve the standard processes or become an activity within that standard process.

On September 10, 2015 The Board of Commissioners moved to revise The Accountants Job Title to include "Chief Administrative Officer of the Budget." The authorization to perform the duties for this title was previously decided annually during the Budget Resolution.

The processes for the Accountant and Chief Administrative Officer of the Budget position are included in the information defined below.

Bi-Weekly Processes-

- Reviewed and Balanced Payroll wages and taxes.
- Reviewed wages and other expenditures for reasonableness in comparison to the budget.
- Purchased Office Supplies, Equipment and Capital Outlay for Departments.

Monthly Processes-

- Reviewed Bank Statements.
- Reviewed and entered expenditures for DHS Childcare.
- Entered Sales Tax for Airport and Nifty Thrifty.
- Completed State Payroll Withholding tax form.
- Completed Probate Court Transmittal Advice Report.
- Reviewed the Budget Status Reports and provide information to the Finance Committee Of the Whole for required Budget Amendments.
- Submitted Title IV financial report.
- Review Trial Balances and provide information to Finance Committee.
- Reviewed Oversight Committee minutes and provide Budget Amendment or Fund Transfer information to the Finance Committee for action.
- Sent Revenue and Expenditure and Trial Balance reports to Departments and Outside Agencies.
- Report MERS for monthly payrolls through the MERS website for Defined Benefit, Defined Contribution and Hybrid plans.

Quarterly Processes-

- Reviewed, completed and submitted Form 941 wage reporting.
- Review Purchase Orders with Accounts Payable Clerk, Connie Wing, to change their status to complete in the Purchase Orders with Accounts Payable modules in the BS&A software.
- Submitted Secondary Road Grant Financial Report.

Submitted Victim Rights 1/4ly Report.

Bi-Annual -

Ordered Bulk Office Supplies.
Completed JE for Appropriations
Completed letters for Appropriation Checks to outside non-profit entities

Annual and Year End Processes-

Reviewed year end payroll totals and assist in preparation of W-2s.
Assisted Financial Statement auditors with year-end adjusting entries and reports for final financial audited 2014 statements.
Completed fixed asset information for financial journal entries.
Assisted with 2015 Budget entry on BS&A.
Submitted data and reviewed Cost Allocation plans for Rental Revenue.
Completed and sent reports for Bond Debt for EMMA-Electronic Municipal Market Access to Bendzinskis after coordinating accounting and equalization information.
Complete worksheets for preliminary and final audit categories per "Items to be provided by Client" Year End Check list.
Coordinate and communicate Financial Audit dates and information required.

Standard Processes-

Assisted and provide training for Department Heads and their staff with financial questions or concerns.
Reviewed contracts as they are processed between Administrator's office and County Legal Attorney.
Monitored grant activity through monthly committee reports and BS&A receipting modules. Provide training for BS&A General Ledger and Purchasing Software.
Reviewed Internal Controls.
Trained and assisted Department Heads so their 2016 Budgets were entered by them or their staff into the BS&A software.
Review timelines for quarterly reporting and year end audits.
Consult with FOIA officer regarding FOIA requests.

Special Projects-

Capital Improvement Committee member.
Financial report and Governmental Fund training for new Commissioners.
Review History of Grass River financials and contracts and present to required parties.
Coordinated with Adminstrator and Department Heads a new MIGOV entity, that reaches a broader audience,to assist us to easily advertise and sell fixed assets

Coordinated with Administrator and Clerk a meeting, and a process, with a Utility auditing entity to review the counties utility billings and insure correct payments are being made to the county utility providers.

Goals-

Completed:

Completed Fixed Asset inventory in the BS&A module so 2015 Depreciation Expense for Enterprise and Governmental Funds could be accounted for through BS&A.

Worked with Housing Consultant to insure State Software (OPAL) and BS&A financials are accounted for monthly.

Teamed with Administrator and Department Heads to complete a Purchasing policy with flow charts.

In-Process:

Establish a process and policy so Insurable Equipment and Capital Outlay will be accounted for in the BS&A Fixed Asset module.

Prepare yearly financial reports and have BS&A software set up to process these reports. Align County Chart of Accounts to meet F65 and Michigan Chart of Account standards.

Continue to perfect and keep up-to-date a Procedure Manual.

Work with whole Leadership team to complete approved strategic plan.

Review all Grants and get trained to administrate the grant financials in BS&A.

Prepare for the new GASB 74 / 75 Statement (Other Post-Employment Benefit) OPEB liabilities.

Training-

1094C-Affordable Care Act documentation and reasoning for 2015 that will be required to submit to the IRS on June 30, 2016.

Spring and Fall Certified Public Accountant training to keep abreast of future standards from the Governmental Accounting Standards Board, GASB.

I wish to close this report by thanking all the Commissioners, the Department Heads and their staff, for their assistance with all these processes.