

**FINANCE
DIRECTOR
2018 ANNUAL REPORT**

Respectfully submitted by Debra Haydell

This 2018 Annual Report for the position as County Finance Director consists of the following standard processes, as are directed in accordance with the County Finance Director – Chief Administrative Officer of the Budget 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.

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

ITEMS HIGHLIGHTED IN YELLOW ARE NEW

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.

(2016, completed 242 purchase orders in BS&A software)

(2017, completed 252 purchase orders in BS&A software)

(2018, entered 200 purchase orders in BS&A software assisted in ordering 96 orders)

Monthly Processes-

Reviewed Bank Statements.

Reviewed and entered expenditures for DHS Childcare.

Calculated and Entered Sales Tax for Airport in State of Michigan portal.

Reviewed and completed State Payroll Withholding tax form in State of Michigan portal.

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.

EGRAMS - 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.

Attended Standing committee meetings with departments to answer financial questions if requested.

Reviewed Trust and Agency accounts and discussed balances with responsible departments.

Quarterly Processes-

Reviewed, completed and submitted Form 941 wage reporting to IRS.
Review Purchase Orders with Accounts Payable Clerk, Connie Wing, to change the status to complete in the Purchase Orders with Accounts Payable modules in the BS&A software.
Submitted Secondary Road Grant Financial Report.
EGRAMS - Submitted Victim Rights Reports on the EGRAMS portal.
Airport Aviation Fuel Informational Report – Sales and Use Tax – FORM 5422

Bi-Annual -

Ordered Bulk Office Supplies.
Completed Journal Entry for Appropriations
Completed letters for Appropriation Checks to outside non-profit entities
Reviewed Financial Statements, Revenue and Expenditure to budget for unfunded activity.

Annual and Year End Processes-

Reviewed year end payroll totals and assisted in preparation of W-2s.
Submitted 1094C-Affordable Care Act documentation and reasoning.
Assisted Financial Statement auditors with year-end adjusting entries and reports for final financial audited 2018 statements.
Completed fixed asset information in BS&A and posted journal entries for Enterprise Funds
Assisted and entered the 2019 Budget 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 our Debt vendor, Bendzinski's, 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.
Coordinate, review and install on County Website the information for the County Incentive Plan required by State of Michigan to start receiving Revenue Sharing

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 and updated Internal Controls.
Trained and assisted Department Heads so their 2019 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.
Liaison for District and Circuit Court.
Train new employees regarding Financial reporting
Complete new forms required by State for Pension and OPEB programs.
Evaluate MERS Actuarial for County Pension Liability and review with MERS representative and County Administrator
Reviewed and completed information required for IRS suggested fine on ACA.
Reviewed information with Emergency Services Director for grant reimbursements.
Continue to work with the Administrator, Clerk, Circuit, District Courts and Michigan Indigent Defense Commission to comply to this new program with the standard changes that have occurred through 2018 and 2019.

Goals-

Completed:

Prepared for the new GASB 74 / 75 Statement (Other Post-Employment Benefit) OPEB liabilities.
Demonstrate: Train Departments to submit requisitions in BS&A Financial Software
Submit RFP's for OPEB actuaries
Completed State Form 4886, County Incentive Program Certification to apply for Revenue Sharing.
Compiled information to complete State form 5572

In-Process:

Establish a process 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 **NEW 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.
Reviewed all Grants and get trained to administrate the grant financials in BS&A.
Working with Clerk's office, Accounts Payable in writing a policy for accounts payable and expense reports.

Now that training is complete for Departments to submit requisitions in BS&A Financial Software and I need to review if it would be time and cost essential to use electronic signatures for processing Purchase Orders.

Training-

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

BS&A Financial Software training for new MI Chart of Account Reporting.

MGFOA Training – Michigan Government Finance Officers Association.

Michigan Summit-Keep abreast of State changes for Chart of Accounts and Financial reporting.

Attend CIMS (Critical Incident Management System) training to understand financial obligations in this program.

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