



County of San Bernardino



Ensen Mason CPA, CFA • Auditor-Controller/Treasurer/Tax Collector

DOLLARS & SENSE

ATC Quarterly Newsletter

First Quarter, 2020

January - February - March 2020

LOOKING BACK AT 2019...by Ensen Mason

I have been on the job at ATC for a year now, and I want to take a moment to look back at everything the folks here have accomplished. Even though it's my first year in office, the focus should be on ATC employees, not me. I want to highlight all of the hard work and achievements of everybody in my Department. I continue to be impressed every day by the caliber and work ethic of all my employees, and it's important to me to formally recognize your specific accomplishments.

I am working hard to communicate all that we have done to move ATC forward in many different ways. I will be presenting at the Department Heads Meeting on January 29th. I have also scheduled a formal presentation to the Board of Supervisors on January 28, 2020. We are assembling a 2019 ATC Annual Report that will be disseminated widely. It will be prominent on our website and social media, and I will be presenting it to the public in a variety of forums. We are also creating a special Ten Year Report highlighting all the great accomplishments of our ATC Department since its creation by the Board of Supervisors in January, 2010. We will be celebrating those accomplishments at our special Ten Year Anniversary Celebration at ATC Headquarters on January 16, 2020, which will be MC'd by Board Chairman Supervisor Curt Hagman.

Looking forward, I know we have some challenges headed our way. There will be plenty of opportunity for you to continue to excel. Please know that I have complete confidence that we are ready to meet whatever comes our way. Thank you for all you do, you make my job rewarding and successful.



Ensen Mason CPA, CFA
Auditor-Controller/
Treasurer/Tax Collector
SAN BERNARDINO COUNTY

In This Issue

- Looking Back At 2019
- In Our Community
- Twelve Month Milestones
- Fun Fact About Ensen Mason
- Management Leadership Academy Graduation
- ATC Mason's Book Club
- CAFR, PAFR and COWCAP Season
- Building Improvements
- Where Do Your Property Taxes Go?
- ATC Holiday Luncheon

IN OUR COMMUNITY...

Mr. Mason participated in the following First Quarter 2020 events in our Community:

January 9: Keynote Speaker, Fontana Chamber of Commerce

January 16: ATC Ten-Year Anniversary Celebration

January 24: San Bernardino County Superintendent of Schools, Chief Business Officials Meeting

January 28: Presentation to the County Board of Supervisors

January 29: Presentation at the County Department Heads Meeting. Attend ATC Holiday Coverage Crew Luncheon

February 4: Realty One Real Estate Group Presentation

February 5: State of the County Event Presentation



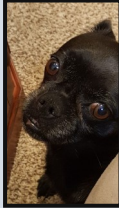
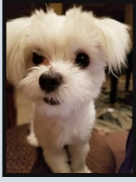
TWELVE MONTH MILESTONES

Following his successful and well attended swearing in ceremony on January 7, 2019, ATC Ensen Mason embarked on an ambitious program to transform the way the Department communicates with the public and to actively promote transparency in ATC operations. The following is a list of accomplishments that ATC Mason delivered during his first year in office.

- ATC Mason published the first ever Annual Report on Fraud, Waste and Abuse, highlighting each of the 86 cases referred by members of the public during 2018 to our Fraud, Waste and Abuse Hotline and informing the public about how these cases were resolved.
- ATC Mason is now the voice of the Department. When the public calls in to any of our lines, his voice greets them and guides them to the appropriate services within our Department.
- A privacy policy was added to our ATC website to ensure privacy and security to members of the public interacting with us through the Internet.
- All Comment Cards on our service from the public, good and bad, are personally reviewed by Mr. Mason and every one of them is responded to by appropriate Department staff.
- ATC Mason personally participated in receiving tax payments from the public during the property tax installment period ending April 10 and December 10, both in the High Desert temporary location and in the ATC building in San Bernardino. He enjoyed interacting with taxpayers and they were appreciative of actually being served personally by their elected tax official.
- ATC Mason initiated the Department's first ever quarterly newsletter (this one), with information from our ATC and from our employees. Communication is the key to success in teamwork.
- ATC Mason created a basic brochure putting each of our nine divisions and the ATC himself before the public in an eye-catching, easy to read and understand summary format.
- ATC Mason participated in employee Meet and Greets by division with open communication in a friendly, comfortable atmosphere.
- ATC Mason has spoken before many groups including Association of Government Accountants, West End Real Estate Group, California Joint Audit Managers' Committee, the Inland Empire Conservative Republicans of California, and the San Bernardino Republican Women Federated group to name a few.
- ATC Mason expanded the use of social media and greatly increased the amount of content on Facebook, Instagram and Twitter. Facebook likes went from 3 to over 1,100 in 2019. He also established the first ever ATC Yelp account. Social media icons were added to property tax bills and inserts, SAP Newsletter, SAP correspondence, ATC websites and posters.
- ATC Mason attended his first State of the County event along with other county leaders, attended SBCera meetings and conferences, the CACTTC Legislative Day in Sacramento and their annual conference, and attended the National Government Finance Officers' Association (GFOA) conference.
- Phase One of the Geographic Information System (GIS) mapping collaboration application between Property Tax and Information Technology Divisions went live in early July and provides taxpayers with detailed information on their properties. Phase Two is scheduled to go live in January 2020.
- ATC earned three National Association of Counties (NACo) Achievement Awards for it's Cashiering System, Remittance System and the Property Tax Refund Enhancement Project.
- ATC Mason met with Chris Gardner, award winning author of The Pursuit of Happyness, and discussed motivational techniques. Mr. Gardner's book was made into a major motion picture of the same name starring Will Smith.
- ATC Mason is requiring the largest corporate taxpayers, who make aggregate tax payments to the County of \$50,000 or more in a calendar year, to submit their payment electronically by ACH credit or wire transfer. This will enable our office to more effectively process payments, provide more timely proof of transactions, and allow for quicker allocation of funds to local jurisdictions who rely upon them.
- ATC Mason added a new survey link to property tax bills to seek input from taxpayers on how to better assist them.
- ATC Mason expanded the Employee Recognition Program by recognizing outstanding employees monthly, instead of quarterly as had been done in the past. Employees selected receive an ATC Mason departmental polo shirt, parking in the special Employee of the Month (EOM) parking spot next to the building, their photo on the wall located on the first floor near the employees' entrance, lunch with a guest of their choice and ATC Mason, and of course bragging rights as EOM.
- ATC Mason opposed legislative transparency rollback provisions in the State Legislature for tax and bond measures. Taxpayers should have more information on what they're voting on, not less.
- ATC Mason reached out to Trona earthquake victims notifying them that tax relief is available.
- ATC Mason increased awareness of the Property Tax Postponement program that is available to taxpayers in need.
- ATC Mason opposed AB857, the Public Banking Act, which would allow politicians to raid public treasuries for projects they deem worthy.
- ATC Mason completed several ATC building improvements including the Parking Lot Replacement Project, new 268 Building Signage, the Americans with Disabilities Act (ADA) Door Enhancement Project for compliance at both public and employee entrance doors, and Building Window Security Laminate.
- ATC Mason received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR), an Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR), and the State of California Office of the State Controller Award for Counties Financial Transactions Reporting.
- ATC Mason maintained AAAs/S1 Ratings from Fitch Ratings and achieved an all time record highest balance of \$7.925 Billion for the Investment Pool.
- To express his appreciation for his employees hard work, ATC Mason has spent nearly \$9,000 from his own pocket to buy all ATC employees coffees and teas of their choice throughout 2019.
- ATC Mason presided over the ATC Holiday Luncheon on December 12th, which had a record attendance of over 240 employees. More than 80 prizes were raffled away while the Jazz Band from Aquinas High School entertained guests and everyone enjoyed the camaraderie with their friends.
- ATC Mason embarked on a journey to collect all the previous photos and any information available regarding the 53 men and women who served in some form of Auditor, Controller, Treasurer or Tax Collector since formation of San Bernardino County in 1853. The portraits line the first floor hallway of the ATC Building at 268 West Hospitality Lane in San Bernardino and the public is welcome to view them anytime during business hours of 8AM to 5PM, Monday through Friday.

Fun Fact About ENSEN MASON

We have 2 dogs – Kona is a Chug (Chihuahua/Pug mix) and Beaumont, a Maltese. Kona is 9 years old and runs the house. She will let you know when it's dinner or treat time. And you can't say no. Kona is mostly calm and quiet in complete contrast to Beau who rarely sits still. I'm not sure how one little animal can have so much energy. I call him Mr. Happy. No matter what, that dog is ecstatic to be alive, it's like running and jumping is the best thing ever.



Management Leadership Academy

The Management & Leadership Academy (MLA) was established to provide comprehensive management and leadership training to County employees. Throughout the years, the program has been reevaluated and redesigned to more effectively address the County's increasing need for succession planning at all levels. ATC had four employees graduate from the 2019 MLA program on November 7. Congratulations to Steven Ems, Internal Auditor III; Phaedra Green, Internal Auditor IV; Yesenia Castaneda, Supervising Collections Officer; and Robert Gordon, ATC Maintenance Coordinator.



BOOK CLUB Recommended Read by ENSEN MASON

This Quarter's book is written by somebody some of you may know – Dr. Sean Flynn. He was a candidate in the last election for California's 31st Congressional District. He is an Economics professor and sits on the SBCERA board.

His book **"The Cure That Works: How to Have the World's Best Healthcare - at a Quarter of the Price"** discusses Singapore's healthcare system. Singapore has a much better healthcare system that covers everybody while spending a quarter of what America does on a per capita basis. Like much in our political discourse today, the healthcare discussion has been presented as having only two options and we're led to believe the rest of the world conforms to this two-option system. The most successful systems borrow portions of both options by using free market principles and incorporating elements of government support where they make sense.

To check out a copy, please see ATC Librarian Tracy Calentti.

It's CAFR, PAFR and COWCAP Season!

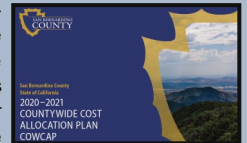
The Controller Division designs and operates the County's control system to provide a reasonable assurance regarding the achievement of objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulation, and applicable policies. The Controller Division is responsible for the review and approval of all financial journal entries in the County's accounting system, SAP, the Chart of Accounts maintenance, and the preparation of certain financial reports including the County's Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report (PAFR). In addition, they are responsible for management advisory services to County departments, operational master data support for SAP, and the preparation of certain financial reports including the County's annual financial transactions report (also referred to as the State Controller's Report), Countywide Cost Allocation Plan (COWCAP), and CalSAWS Consortium financial statements.



Vanessa Doyle is the Chief Deputy Controller and leads the Controller Division in creating these financial reports for the County. She has served in her current assignment since March 2018. Her duties include overseeing the compilation of the Comprehensive Annual Financial Report (CAFR), the Countywide Cost Allocation Plan (COWCAP), Popular Annual Financial Report (PAFR), Internal Service Fund Financial Statements and Indirect Cost Rate Proposals (ICRP). Vanessa collaborates with the Chief Deputy Auditor overseeing the Internship Program for the Auditor-Controller/Treasurer/Tax Collector. Vanessa began her career with the County of San Bernardino in 2005 when she was hired with the Auditor-Controller/Recorder's (ACR) Office as an Accountant II in the Recorder Division. She quickly promoted through the ranks, serving in such capacities as Supervising Accountant II in Accounts Payable, Supervising Internal Auditor III in Internal Audits, and Supervising Accountant III Reimbursable Projects. In May 2011, Vanessa promoted to Auditor-Controller Manager of the Property Tax Division where she was in charge of implementing the RDA dissolution, developing Countywide cash flows for the issuance of Tax Revenue Anticipation Notes (TRANS), and disbursing over \$2 billion in property tax revenues to affected taxing entities. In June 2013, Vanessa promoted to Chief Deputy, Disbursements. Since then, she has served throughout the Auditor-Controller/Treasurer/Tax Collector's Office in various Chief roles over divisions including Tax Collector, Central Collections, Property Tax and Controller. Vanessa graduated with honors from California State University, San Bernardino in June 2004, where she received her Bachelor of Science degree in Business Administration with a concentration in Accounting.



ATC Mason commends Chief Deputy Controller Vanessa Doyle on her outstanding leadership of the Controller Division. Every year the Controller Division works tirelessly to produce these financial reports for the County, all of which must adhere to the strict guidelines of the Government Finance Officers Association (GFOA) and the California State Controller's Office (SCO). ATC Mason extends his appreciation to the entire Controller Division staff for the contribution they make towards the preparation, production and execution of these reports.



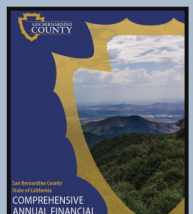
The SCO is the agency assigned cognizance for approving cost allocation plans for California counties. The SCO has the authority to modify, expand, or reduce documentation requirements and to request additional information related to submitted county cost allocation plans. The FY 2019-20 COWCAP was formally approved by the SCO on May 24, 2019, and no adjustments were required.



GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program in 1945, and has gained widespread recognition as the premier indicator of excellence in governmental accounting and financial reporting. This marks the 31st consecutive year that the Auditor-Controller/Treasurer/Tax Collector's Office (ATC) has received this program's award. In part, the award is presented to state and local governments that prepare annual financial reporting exceeding the minimum requirements of generally accepted accounting principles (GAAP), while also preparing accurate comprehensive annual financial reports that evidence the spirit of transparency and full disclosure. Reports are reviewed by members of GFOA staff and GFOA's Special Review Committee comprised of individuals with expert knowledge of public-sector financial reporting.

The Popular Annual Financial Reporting Awards Program was established in 1991 by GFOA. This is the 13th consecutive year that ATC has received this program's award, recognizing ATC's efforts to develop a high-quality popular annual report that is designed to be readily accessible and easily understandable to the general public.

The Counties Financial Transactions Report is an annual report that collects specific financial-related data of California counties on a uniform and comparable basis. The Award for Counties Financial Transactions Reporting is presented by the SCO to Counties that meet certain review criteria to recognize the professionalism demonstrated in preparing accurate and timely financial reports. This is the 13th consecutive year that ATC has received this program award, and the 14th year overall.



These major awards reflect the professionalism and commitment by ATC staff and supports the Countywide Vision while carrying out the Board of Supervisors' commitment to sound and conservative administration of the County's finances.

BUILDING IMPROVEMENTS THAT WORK FOR ATC EMPLOYEES



268 Building Signage – In 2015, when the Auditor-Controller/Treasurer/Tax Collector made the move to 268 West Hospitality Lane, the building had no exterior signage, which made it difficult for the public to distinguish ATC's location. In 2019, under Mr. Mason's leadership and as a result of a County change in methodology to utilize salary savings for one-time projects, two impressive San Bernardino County Auditor-Controller/Treasurer/Tax Collector signs were placed on the east and south sides of the building.

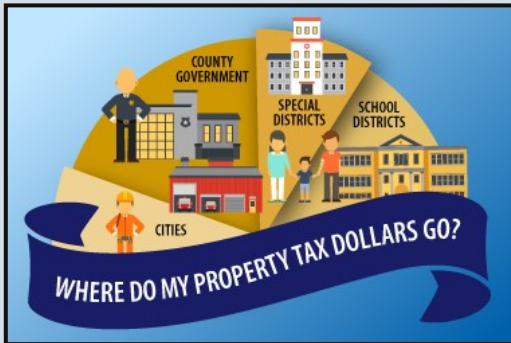
Americans with Disabilities Act (ADA) Compliant Building Entry Doors – The 268 West Hospitality Lane building public and employee entry doors were updated with ADA compliant push button automatic openings to provide greater accessibility to patrons and employees with a disability.

Building Window Security Laminate – In our continuing effort to keep ATC's building occupants safe, micro-thin and transparent window security laminate was applied to the interior side of existing glass on the first floor to make it highly resistant to damage from natural disasters, break-ins, bullets, and bombs. The security laminate mitigates injuries caused by broken or flying glass from threats such as explosive blasts, severe weather, attempted thefts, and gunfire.

Parking Lot Replacement Project – The Auditor-Controller/Treasurer/Tax Collector (ATC) and Assessor-Recorder-County Clerk (ARC) share a parking lot at 222 and 268 West Hospitality Lane in San Bernardino. The parking lot was constructed prior to 1990 before the buildings were erected. On June 11, 2019, under Mr. Mason's leadership, the Board of Supervisors approved Board Agenda Item No. 57. The parking lot went through a full reconstruction, which included the removal and replacement of the full asphalt section, repair of the gutter to enhance drainage, and the sealing and striping of the replacement asphalt. The project was split into four phases to maintain access to parking, with the lowest impact to both facilities. It was completed ahead of schedule on November 2, 2019. A special thank you to Mr. Mason, the Board of Supervisors, County Administrative Office, Real Estate Services Department Director Terry Thompson, and ATC Maintenance Coordinator Robert Gordon for the success of this project.

WHERE DO MY PROPERTY TAX DOLLARS GO?

In our biggest customer service improvement in 2019, Property Tax and Information Technology Divisions have developed a webpage that allows taxpayers to see where their property tax dollars go. The



public can easily search by their address or parcel number and obtain detailed information on where the 1% general tax levy revenue is allocated in addition to direct charge and voter

approved bond information. A pie chart customized for each parcel summarizes data by taxing jurisdiction category and is available as a quick resource to taxpayers in addition to the detailed information. The webpage is part of the first phase of the property tax transparency and GIS project. The second and third phases of the projects incorporate additional transparency efforts related to voter approved bonds and GIS features that will allow the public to obtain additional tax information by expanding their search from an individual parcel level to a larger jurisdictional boundary. Within one week of deployment of this webpage in July 2019, 400 taxpayers accessed the new property tax look-up feature. To search your property, please click here: <http://www.sbcounty.gov/ATC/GTL/Search>.

ATC HOLIDAY LUNCHEON

ATC Mason celebrated the holiday season with his ATC family at the 2019 Annual Holiday Luncheon on December 12th at the Doubletree Hotel in San Bernardino. This year's event was the most well attended



ATC luncheon in history with 240 employees. Staff members reaching employment milestones were recognized for 5, 10, 15, 20 and 30 years of service. ATC Employees of the Month for October, November and December were highlighted as well. Over 80 prizes were raffled away while the Jazz Band from Aquinas High School entertained guests and everyone enjoyed the camaraderie with friends.



ATC Mason wishes all ATC employees and their families a very blessed holiday season.

Best wishes for a Merry Christmas and a Happy New Year from all of us at ATC!