

Advisory Committee on County Accounting Procedures

Minutes of Wednesday, May 15, 2024

The Advisory Committee on County Accounting Procedures (Committee) officially approved the following minutes at the subsequent public Committee meeting held on June 26, 2024.

I. Call to Order/Roll Call

Chair Harn called the meeting to order at 10:30 a.m. and acknowledged the upcoming retirement of Ms. Taynton. He then conducted a roll call of those in attendance as displayed below:

Committee Members present:

None

Committee Members present via Teleconference:

Joe Harn (Chair), Jeffery Burgh, Nathan M. Black, Phyllis Taynton, Graciela Gutierrez, Tracie M. Riggs, Monica Nino, and Angela Curro.

Excused Absences:

Darcie Antle and Edward C. Scofield

State Controller's Office (SCO) Staff present:

Jia Liu, Gene Hughes, Jason Narayan, Henry Mathews, and Luis Gonzalez.

SCO Staff present via Teleconference:

None

Members of the Public present:

None

II. Acknowledgement/Introduction of New Committee Member

NOTE: Ms. Curro joined the meeting at 10:33 a.m., after the roll call concluded.

On behalf of Chair Harn, Mr. Hughes formally acknowledged Angela Curro, who was appointed to the Committee on December 15, 2023. Mr. Hughes provided a summary of Ms. Curro's accomplishments and qualifications. He asked Ms. Curro if there was anything she wanted to add, but she declined to do so at this time. The members then officially welcomed Ms. Curro to the Committee.

III. Review of Minutes from September 18, 2023

A. Committee Discussion

Chair Harn asked the Committee members if they had any questions or comments concerning the meeting minutes from September 18, 2023, prior to them being considered for approval. There were no comments or questions from the Committee or the public.

B. Motion and Vote to Approve to Minutes from September 18, 2023

Chair Harn noted that he would entertain a motion to adopt/approve the meeting minutes from September 18, 2023. Ms. Riggs made a motion to adopt/approve the meeting minutes. Ms. Taynton seconded the motion.

The motion passed unanimously 7-0 on a roll call vote with Ms. Curro abstaining as she was not a Committee member on September 18, 2023.

IV. Approval of Proposed Changes to the *Accounting Standards and Procedures for Counties (ASP) Manual – 2024 Edition*

A. List of Substantive Changes

Mr. Hughes provided a high-level overview of the changes listed in the *ASP Summary of Substantive Changes* document, which was provided to Committee members prior to the meeting to assist in their review of the 2024 edition of the ASP manual.

B. Committee Discussion

Chair Harn asked Committee members if any of them wanted to discuss the proposed changes to the 2024 edition of the ASP manual. There were no comments or questions from the Committee.

C. Public Comment

There were no comments or questions from the public.

D. Motion and Vote to Approve Proposed Changes to ASP manual – 2024 Edition

Chair Harn asked if any Committee member would like to make a motion to approve the proposed changes to the 2024 edition of the ASP manual. Ms. Riggs made a motion to approve the proposed changes to the 2024 edition of the ASP manual. Mr. Burgh seconded the motion. There were no comments or questions from the public.

The motion passed unanimously 8-0 on a roll call vote without any abstentions.

V. Other Discussion Items/New Business

Ms. Gutierrez stated that at the meeting held on May 25, 2023, she had made a motion that the “procedural document” (for specific Governmental Accounting Standards Board (GASB) pronouncements) be added as a formal agenda item so it would “continue to progress” and it passed. Ms. Gutierrez noted that while the item was an agenda item for the following meeting held on September 18, 2023, it is not on the current agenda.

Mr. Hughes asked if Ms. Gutierrez was referring to the “white papers”. Ms. Gutierrez stated that she was referring to the discussion that took place during agenda item eight of the meeting held on May 25, 2023. She affirmed that at that meeting the Committee was looking for a “short handout of tips/tricks, and guidance” that could be used by all as a standard.

Ms. Gutierrez further stated that the goal of including the task on the agenda was so that the Committee would not lose sight that there was movement happening on it. She added that the topic was brought up at the most recent California State Association of County Auditors (SACA) Spring Conference (held in April 2024) and felt that as a Committee member she needed to speak up.

Ms. Liu addressed the concerns of Ms. Gutierrez by referring to the minutes of the Committee meeting held on September 18, 2023. Ms. Liu stated that the “procedural document” was discussed at that meeting and the Committee agreed to have SACA’s Accounting Standards Committee (ASC) address the procedural accounting needs for grey areas of accounting that are specific to California counties and will work with SCO for possible incorporation of that guidance into future editions of the ASP manual.

Ms. Gutierrez clarified that per her understanding of the minutes from the September 18, 2023 meeting, there was a motion made concerning the procedural document that died. She added that she still has the same concern that the Committee needs to see the progress related to this task and be informed of any related developments.

Mr. Hughes stated that SCO has not been contacted by SACA ASC concerning the development of white papers/technical bulletins for the grey accounting areas since their July 28, 2023 meeting and Ms. Liu agreed. Ms. Gutierrez responded that it was not her understanding this was a SACA ASC task based on discussions that took place at the recent SACA Spring Conference (held in April 2024).

Ms. Liu stated that an agenda item can be added for further discussion and that if there are any specific procedural items, SCO can work with the counties and SACA ASC to consider incorporating them into future editions of the ASP manual. She added that the white paper/technical bulletin that will address specific California county procedural items will be developed at the county level and would need to be reviewed by SCO. Ms. Liu added that SCO is open to working with SACA ASC in a joint effort to determine if the guidance is appropriate for incorporation into the ASP manual.

Ms. Taynton mentioned that SACA ASC and Santa Barbara County had worked together to develop the two page guide that was discussed at the Committee meetings held on May 25, 2023 and September 18, 2023. She stated that Mr. Black had made a motion at the meeting in September 2023 to accept the procedural document as presented at that time, but the motion failed.

Ms. Curro stated that this type of short reference guide would be instrumental for a county supervisor. Ms. Nino added that these are important tools to be shared not only within county administrator office staff that work on budgets, but also with the county supervisors.

Chair Harn formally requested that SCO schedule a meeting between now and September 2024 for further discussion on this topic so that the Committee can report back to SACA on the status of this matter. Ms. Liu agreed on behalf of SCO to schedule a meeting within the stated timeframe.

Chair Harn asked if there were any other discussion items or business to be discussed at this meeting. There was no response from any committee member or SCO representatives.

VI. Plan for Next Meeting

Chair Harn stated that the Committee was planning to have another meeting no later than September 30, 2024 to have a more robust discussion about the matter discussed in agenda item five.

VII. Adjournment

Chair Harn moved to adjourn the meeting at 11:00 a.m., all in favor with zero opposing to adjourn.