



MEMORANDUM

Date: March 30, 2026

To: Honorable Mendocino County Board of Supervisors

From: Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

Re: Request to Fill Accountant-Auditor II and Dual Fill Assistant Auditor-Controller Positions in the Auditor's Office

The first request to fill relates to an Accountant-Auditor II in the Auditor's Office who is promoting to another department effective April 12th. This position is fully budgeted in FY25/26. This position plays a key role in the Auditor's Office, and performs specialized, complex functions, including cash reconciliations, coordination with County Schools for transaction imports processed through the County Treasury, and financial reporting to the State for all the County's dependent districts. This position also performs several critical functions related to fiscal year-end close and the County's annual financial audit.

If this position remains vacant, the department will incur additional overtime and critical fiscal processes will be delayed, impacting timely financial reporting.

Classification	Annual Cost FY26.27	FY25.26 Savings (4.5 pay periods)
Accountant-Auditor II	\$141.6k	\$25.8k

In addition, the Auditor's Office is requesting approval to recruit for and temporarily dual fill the Assistant Auditor-Controller position due to an anticipated leadership transitions, creating a critical need to ensure continuity in executive-level oversight and operations.

The Assistant Auditor-Controller position is highly specialized and requires extensive knowledge of governmental accounting, compliance, and internal County processes. Given the complexity of the role and the significant training and knowledge transfer required, as well as prior experience demonstrating that recruitment for this position can be lengthy due to a limited pool of qualified candidates, a dual-fill period is necessary. This overlap will allow for effective training, preservation of institutional knowledge, and continuity of essential fiscal functions, minimizing operational risk during the transition.

CHAMISE CUBBISON
AUDITOR-CONTROLLER/
TREASURER-TAX COLLECTOR



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Classification	Annual Cost FY26.27	Remaining FY25.26 Cost (5.5 pay periods)
Assistant-Auditor Controller	\$261.3k	\$43.1k

The department previously indicated that it would not fully meet the attrition factor because it was fully staffed at the time of the annual budget adoption. However, due to the unanticipated vacancies the department anticipates partially meeting the attrition factor.

Thank you for your consideration of these requests.