



COUNTY OF MENDOCINO

Board of Supervisors

DARCIE ANTLE
CLERK OF THE BOARD

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May 13, 2025

Chamise Cubbison
Auditor-Controller/Treasurer-Tax Collector

Dear Ms. Cubbison:

As Chair of the Board of the Board of Supervisors, I am writing on behalf of the Board in response to your report to the Board on Tuesday, May 6, 2025. You informed the Board that you will not be able to close the year-end books with year-end balance entries completed for the County's outside audit firm, Clifton Larson Allen, to begin their outside audit in September, unless the Board of Supervisors directs Sara Pierce to work directly for you and with your staff beginning July 15, 2025, through the issuance of the 2025 Annual Comprehensive Financial Report (ACFR). You have also stated that you would like the Board to require Ms. Pierce, who is an Executive Office employee, to sign the ACFR and the Management Representation Letter, both of which are your responsibility pursuant to California Government Code section 53891(a), as the officer in charge of the financial records of the County. For several reasons, the Board does not believe these are reasonable requests.

Ms. Pierce resumed her position with the Executive Office on February 26, 2025, and took on the duties of Purchasing Agent and Acting Assistant CEO. Since that date and your return to the office, Ms. Pierce has consistently provided regular assistance to your department.

When Ms. Pierce accepted the assignment of Acting Auditor-Controller/Treasurer-Tax Collector, she worked directly with your management team, including Assistant Auditor-Controller, Megan Hunter, Assistant Treasurer-Tax Collector Cheyenne Gordon and A-C and T-TC staff. She utilized the same staff and resources that were and are now available to you and your department, including, for example, the consultant contracts with Regional Government Services Authority (RGS) and Clifton Larson Allen (CLA). That institutional knowledge still exists with your current team and can be supplemented by the same consultant contracts which are still current and available to you. Additionally, as an elected Department Head you can seek any contracts you need without delay up to \$25,000, and, as you know, any Board level contract can be agendized for any regular meeting.

Ms. Pierce also remains available to answer questions you may have related to her work as the Acting Auditor-Controller/ Treasurer-Tax Collector. We ask only that you put questions in writing so that Ms. Pierce can effectively respond and balance her assistance to your office with her regular assignments in the Executive Office. Since Ms. Pierce works for the CEO please copy the CEO on your written requests as we believe this honors the organizational structure of the County.

THE BOARD OF SUPERVISORS

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Ms. Pierce is an employee of the Executive Office and wishes to remain an employee of the Executive Office. The Board and CEO cannot legally compel a County employee to accept a position within a different department. Additionally, although Ms. Pierce is available to answer questions you may have related to her work as the Acting Auditor-Controller/ Treasurer-Tax Collector, her current role as the Purchasing Agent and Assistant CEO carries a significant workload. It is not feasible for her to be assigned to your office for the rest of the year. Requiring Ms. Pierce to work for your office would leave her position vacant. If you have a need for an additional position or positions in your office, the Board asks that you work with Human Resources pursuant to County policy #38, which requires you to determine what additional staffing would allow your office to fulfill its obligations. If you wish to discuss position allocation or adding positions within your department, please contact Human Resources.

The Board remains committed to assisting you in achieving your statutory mandates but is unable to compel an employee to work for you. With this understanding, please let the Board know as soon as possible if you are unable or unwilling to fulfill the duties and statutory requirements of your position. Thank you.

Sincerely,



John Haschak, Chair
Mendocino County Board of Supervisors