



**Auditor-
Controller/Treasurer-Tax
Collector
COUNTY OF TULARE
AGENDA ITEM**

BOARD OF SUPERVISORS

KUYLER CROCKER
District One
PETE VANDER POEL
District Two
AMY SHUKLIAN
District Three
J. STEVEN WORTHLEY
District Four
MIKE ENNIS
District Five

AGENDA DATE: August 8, 2017 - REVISED

| | | | | |
|---|-----|-------------------------------------|-----|-------------------------------------|
| Public Hearing Required | Yes | <input type="checkbox"/> | N/A | <input checked="" type="checkbox"/> |
| Scheduled Public Hearing w/Clerk | Yes | <input type="checkbox"/> | N/A | <input checked="" type="checkbox"/> |
| Published Notice Required | Yes | <input type="checkbox"/> | N/A | <input checked="" type="checkbox"/> |
| Advertised Published Notice | Yes | <input type="checkbox"/> | N/A | <input checked="" type="checkbox"/> |
| Meet & Confer Required | Yes | <input type="checkbox"/> | N/A | <input checked="" type="checkbox"/> |
| Electronic file(s) has been sent | Yes | <input checked="" type="checkbox"/> | N/A | <input type="checkbox"/> |
| Budget Transfer (Aud 308) attached | Yes | <input type="checkbox"/> | N/A | <input checked="" type="checkbox"/> |
| Personnel Resolution attached | Yes | <input type="checkbox"/> | N/A | <input checked="" type="checkbox"/> |
| Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s) | Yes | <input type="checkbox"/> | N/A | <input checked="" type="checkbox"/> |

CONTACT PERSON: Debbie Castleberry PHONE: (559) 636-5223

SUBJECT: Request to accept resignation due to retirement of Auditor-Controller/Treasurer-Tax Collector. Consideration, discussion and possible action of Auditor-Controller/Tax-Collector's recommendation regarding filling of vacancy.

REQUEST(S):
That the Board of Supervisors:

1. Accept the resignation of the Auditor-Controller/Treasurer-Tax Collector Rita A. Woodard due to retirement; last work day October 6, 2016, retirement date of October 7, 2017.
2. Consider the recommendation of the Auditor-Controller/Treasurer-Tax Collector regarding filling the vacancy of her office.
3. Appoint Assistant Auditor-Controller Cass Cook as the Auditor-Controller/Treasurer-Tax Collector for the balance of her term from October 7, 2017, until January 7, 2019, at noon.

SUMMARY:
I have been employed by Tulare County in the office of the Auditor-Controller/Treasurer-Tax Collector since April 10, 1988. In June of 2007, I was elected by the residents of Tulare County as the Auditor-Controller/Treasurer-Tax Collector. I was re-elected in 2011 and 2015, and am now in my third term.

After almost 30 years of service, I am retiring. Please see my attached letter of resignation due to retirement from service. This will leave the County Auditor-Controller/Treasurer-Tax Collector Office vacant.

SUBJECT: Request to accept resignation due to retirement of Auditor-Controller/Treasurer-Tax Collector. Consideration, discussion and possible action of Auditor-Controller/Treasurer-Tax Collector's recommendation regarding filling of vacancy.

DATE:
August 8, 2017

Pursuant to Government Code section 24304, the Board of Supervisors appoints to fill a vacancy for the unexpired term of an elected county official. The appointee must meet the minimum qualifications for the office as described in the Government Code and Ordinance Code.

The Auditor-Controller must meet at least one of the following criteria described in Government Code section 26945:

- (a) The person possesses a valid certificate issued by the California Board of Accountancy showing the person to be, and a permit authorizing the person to practice as, a certified public accountant or as a public accountant;
- (b) The person possesses a baccalaureate degree from an accredited college with a major in accounting or its equivalent and has served for a continuous period of at least three years in a senior fiscal management position in a public agency, private firm, or nonprofit organization, dealing with similar fiscal responsibilities within the last five years;
- (c) The person possesses a certificate issued by the Institute of Internal Auditors showing the person to be a designated professional internal auditor, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance; or
- (d) The person has served as county auditor, chief deputy county auditor, or chief assistant county auditor for a continuous period of not less than three years.

The Treasurer-Tax Collector must meet at least one of the following criteria described in Government Code section 27000.7:

- (a) The person has served in a senior fiscal management position in a public agency dealing with similar fiscal responsibilities for a continuous period of at least three years;
- (b) The person possesses a valid baccalaureate, masters, or doctoral degree from an accredited college in any of the following major fields of study: business administration, public administration, economics, finance, accounting, or a related field, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance;
- (c) The person possesses a valid certificate issued by the California Board of Accountancy showing the person to be, and a permit authorizing the person to practice as, a certified public accountant or as a public accountant;
- (d) The person possesses a valid charter issued by the Institute of Chartered Financial Analysts designating the person as a Chartered Financial Analyst, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance; or
- (e) The person possesses a valid certificate issued by the Treasury Management Association designating the person as a Certified Cash Manager, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.

SUBJECT: Request to accept resignation due to retirement of Auditor-Controller/Treasurer-Tax Collector. Consideration, discussion and possible action of Auditor-Controller/Treasurer-Tax Collector's recommendation regarding filling of vacancy.

DATE:
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Pursuant to section 1-03-2086 of the Tulare County Ordinance Code, a person appointed or elected to the combined position of Auditor-Controller/Treasurer-Tax Collector must meet the minimum qualifications established by state law for either County Auditor or County Treasurer-Tax Collector, or both.

It is my privilege to recommend to the Board that it appoint Assistant Auditor-Controller, Mr. Cass Cook, to complete my term of office. Mr. Cook is well qualified to serve as Auditor-Controller/Treasurer-Tax Collector. Not only does Mr. Cook meet the qualifications above, his experience and dedication make him an excellent choice to complete the remainder of my term. Mr. Cook's resume and my letter of recommendation are attached to this agenda item. In my opinion, Mr. Cook meets and exceeds the qualifications to hold this office. I recommend that this Board take action to promptly fill this vacancy, effective October 7, 2017, to allow for an orderly transition to the benefit of the County, Auditor-Controller/Treasurer-Tax Collector duties and staff, and to the public at large.

FISCAL IMPACT/FINANCING:

No Fiscal Impact

LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:

The County's five year strategic plan includes the Organizational Performance initiative to continuously improve organizational effectiveness and fiscal stability. Accepting the Auditor-Controller/Treasurer-Tax Collector's resignation and filling the vacancy promptly will provide continuity and stability of County financial functions, transactions, and services that benefit the County, districts within the County, and the public.

ADMINISTRATIVE SIGN-OFF:

Rita A. Woodard

cc: Auditor-Controller
County Counsel
County Administrative Office (2)

Attachment(s) Letter of Resignation and Recommendation; Resume Cass Cook.

BEFORE THE BOARD OF SUPERVISORS COUNTY OF TULARE, STATE OF CALIFORNIA

IN THE MATTER OF)
 REQUEST TO ACCEPT RESIGNATION) Resolution No. _____
 DUE TO RETIREMENT OF AUDITOR-)
 CONTROLLER/TREASURER-TAX)
 COLLECTOR. CONSIDERATION,)
 DISCUSSION AND POSSIBLE ACTION OF)
 AUDITOR-CONTROLLER/TREASURER-)
 TAX COLLECTOR'S RECOMMENDATION)
 REGARDING FILLING OF VACANCY.)

UPON MOTION OF SUPERVISOR _____, SECONDED BY
 SUPERVISOR _____, THE FOLLOWING WAS ADOPTED BY THE
 BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD August 8, 2017
 _____, BY THE FOLLOWING VOTE:

AYES:
 NOES:
 ABSTAIN:
 ABSENT:

ATTEST: MICHAEL C. SPATA
 COUNTY ADMINISTRATIVE OFFICER/
 CLERK, BOARD OF SUPERVISORS

BY: _____
 Deputy Clerk

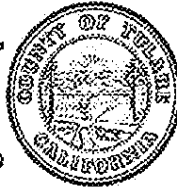
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1. Accepted the resignation of the Auditor-Controller/Treasurer-Tax Collector Rita A. Woodard due to retirement; last work day October 6, 2016, retirement date of October 7, 2017.
2. Considered the recommendation of the Auditor-Controller/Treasurer-Tax Collector regarding filling the vacancy of her office.
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**AUDITOR-CONTROLLER/
TREASURER-TAX COLLECTOR**

**Rita A. Woodard
COUNTY OF TULARE**

221 South Mooney Blvd., Room 101-E, Visalia, CA 93291-4593



CASS COOK
Assistant Auditor-Controller
(559) 636-5200
FAX (559) 730-2547

RITA A. WOODARD
Auditor-Controller
Treasurer-Tax Collector/
Registrar of Voters
(559) 636-5200
FAX (559) 730-2547

HILEY WALLIS
Chief Deputy Treasurer-Tax Collector
(559) 636-5250
FAX (559) 730-2532

July 24, 2017

Tulare County Board of Supervisors
Attn: Pete Vander Poel, Chairman
2800 West Burrel Avenue
Visalia, CA 93291

Dear Sirs:

After nearly thirty years of service, I plan on retiring. My last work day will be October 6, 2017 with retirement on October 7, 2017.

I recommend that the Board appoint Assistant Auditor-Controller Cass Cook as the Interim Auditor-Controller/Treasurer-Tax Collector.

I have worked with Cass over the past decade. Over those years I have come to know him as a person of integrity and professionalism.

Cass Cook's experience has uniquely prepared him to assume the role of Auditor-Controller/Treasurer-Tax Collector. He has served the citizens of Tulare County in multiple capacities over the last 15 years. Prior to joining the County, he worked as the Finance Director for the City of Dinuba. In that capacity he led the production of the Comprehensive Annual Finance Report (CAFR), which annually received the Government Finance Officers Association award for excellence in financial reporting. He also oversaw the billing and collection of utility services for approximately 70,000 customers annually. With the City of Visalia, Cass managed the \$100+ million investment portfolio. He was also a reviewer of investment policies of local governments for the California Municipal Treasurers Association. In these capacities Cass gained direct experience in the relevant fields, which have uniquely prepared him to be the Auditor-Controller/Treasurer-Tax Collector.

In addition to his knowledge and experience, Cass has actively been involved in professional organizations and in the community. He was elected to the California Municipal Treasurers Association executive board. He has served in the California Society of Municipal Finance Officers Association. Cass has presented at the League of California Cities Municipal Finance Institute. He has volunteered with the Boy Scouts of America. Cass is devout in his faith. He has actively been involved in the teaching of the youth in his congregation. He truly values his role as a public servant.

Cass has been a natural fit in the office. Over the past year I have witnessed him earn the respect and loyalty of his colleagues within the office of the Auditor-Controller/Treasurer-Tax Collector. Whether he is interacting with the newest hire who is just starting out her career or counseling with a soon to retire chief of a division, Cass treats those he associates with the same respect regardless of their status or position.

Experienced, ethical, reliable and collegial. These are words that Cass Cook embodies, and why I recommend that he is appointed to the position of Auditor-Controller/Treasurer-Tax-Collector upon my retirement.

Respectfully,

A handwritten signature in cursive script, appearing to read "Rita A. Woodard".

Rita A. Woodard
Auditor-Controller/Treasurer-Tax Collector

Cass Cook

| | | |
|--|---|-----------------------|
| WORK EXPERIENCE | Assistant-Auditor Controller <i>Tulare County</i> | Nov 2016-Present |
| | <ul style="list-style-type: none"> Directed the work of the Audit, Financial Reporting, Accounts Payable, and Payroll divisions Served on the Tulare County Board of Retirement Served on the Tulare County Defined Contributions Committee | |
| | Finance Director <i>City of Dinuba</i> | Feb 2013-Oct 2016 |
| | <ul style="list-style-type: none"> Directed audit process and CAFR publication; received GFOA award for each CAFR year Oversaw multi-year city budget of \$50 million, general fund budget of over \$12 million Led labor negotiation team; reached agreement with public safety groups Supervised 6 employees directly of 15 employee department | |
| | Finance/Budget Manager <i>City of Dinuba</i> | Feb 2008-Feb 2013 |
| <ul style="list-style-type: none"> Administered citizens oversight committee of public safety add-on sales tax Implemented conversion to new finance and human resource software Managed creation of budget and budget document; received award for each budget year | | |
| Financial Analyst <i>City of Visalia, California</i> | May 2005-Feb 2008 | |
| <ul style="list-style-type: none"> Managed City's investments; \$115 million portfolio Took initiative to analyze City's financial conditions; built Excel worksheets to examine per capita data over 5-year period for revenue, expenditures, and other variables Oversaw the tax roll process on \$2.6 million worth of district assessments on 3,131 parcels Acted as lead assistant for City's Consolidated Annual Financial Report, received GFOA award | | |
| Senior Administrative Analyst <i>City of Visalia, California</i> | September 2002-April 2005 | |
| <ul style="list-style-type: none"> Accounted and budgeted for \$10 million of CDBG, HOME, and Redevelopment funds Implemented a grant of \$250,000 to provide accessibility to homes for disabled individuals Researched housing and homeless needs of City; wrote 5-year plan for federal grants Participated in refunding \$8 million of Redevelopment loans and \$6 million of new funds | | |
| SERVICE | Boy Scouts of America | 2003- 2006, 2014-2015 |
| | <ul style="list-style-type: none"> Scout Master | |
| | California Municipal Treasurers Association | 2011-2013 |
| | <ul style="list-style-type: none"> Executive Board Member | |
| California Society of Municipal Finance Officers | 2015-2016 | |
| <ul style="list-style-type: none"> League of California Cities Liaison South San Joaquin Chapter Chair | 2008-2014 | |
| EDUCATION | Master of Public Administration <i>Brigham Young University, Marriott School of Management</i> <i>George Romney Institute of Public Management</i> Leroy and Agda Harlow Scholarship | April 2002 |
| | Bachelor of Science: Geography – Planning <i>Brigham Young University, Provo, Utah</i> | April 2000 |