



San Bernardino County

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



DOLLARS & SENSE

ATC Newsletter

Semi-Annual 2023

January-June

Home Sweet Home...by Ensen Mason

Warren Buffett is attributed with saying, "Somebody once said that in looking for people to hire, you look for three qualities: integrity, intelligence, and energy. And if you don't have the first, the other two will kill you. You think about it; it's true. If you hire somebody without integrity you really want them to be dumb and lazy."

When hiring, I also look for three things: Qualifications, technical competence, and *integrity*. Determining qualifications is a straight-forward, verifiable process. Assessing technical competence is more difficult but still quantifiable. Integrity is simultaneously the most important of these attributes while also being the most elusive to ascertain. In an interview, I have a resume and a thirty-minute discussion – barely adequate to discuss qualifications and competence, and nowhere near enough time to even scratch the surface of someone's character to see if integrity lies beneath. It takes years of working with somebody to gain trust through repeated tests of integrity. Many times, a leap of faith is necessary when hiring because bringing someone new to the organization can bring fresh perspectives that help it move forward. So, hiring will always be a high risk/high reward venture. The people you choose to work with will make or break you.

All this is to say, I am very excited to welcome Diana Atkeson back to her ATC home. Over the past four-plus years of my time with the County, Diana has proven to me to be an employee of exemplary integrity. Most of you are familiar with her qualifications, her competence is sought throughout the County. I'm really looking forward to having her back in the fold as somebody I know can do the job well and, more importantly, I can trust.

WELCOME HOME, DIANA!!!



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TASTE OF ATC brought to you by the ATC Diversity Committee

The ATC Department Diversity Committee is comprised of employee representatives throughout the Department. The mission of the Diversity Committee is to encourage, embrace, and promote an inclusive work environment by supporting and communicating a broader definition of diversity to be understood, respected and appreciated.



The ATC Diversity Committee hosted a Taste of ATC and invited all employees to participate. This was a multi-cultural potluck promoting inclusion and diversity throughout the Department. All employees were encouraged to share and sample dishes that represent the variety of heritage found right here at ATC.



The event was a success and for those who were lucky enough to get a taste of the cuisine, one of the highlights was the showcase of Filipino food. The items included sweet garlic and butter chicken wings, adobo, menudo, lumpia, pancit, and assorted dessert and candies.

ATC APPAREL

ATC apparel will be on sale starting August 1st! *More info to follow...stay tuned!*



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San Bernardino County
Tax Collector

Fun Fact
by
Ensen Mason

It's finally all coming together! I have been working on the plane since 2016 and the house since 2020. The plane is being returned to Redlands tomorrow to complete the assembly. Good news is no more trips to Oregon. I didn't mind going, but travel these days is such a hassle. The airport is a mile from my home, so I probably should have built it there in the first place.

Avionics and propeller are in, engine and interior are expected next month. On the house, the foundation and utilities are done and they're starting to put up walls. While exciting, it's also stressful as this is when the big invoices start showing up. Exciting times!



ATC EARNS NATIONAL ACHIEVEMENT AWARDS

San Bernardino County Auditor-Controller/Treasurer/Tax Collector (ATC) Ensen Mason

and his staff have been recognized by the National Association of Counties (NACo) with four 2023 Achievement Awards – two in County Administration and Management, one in Financial Management, and one in Information Technology. The awards honor innovative, effective county government programs that strengthen services for residents.

"I'm so proud of our outstanding ATC staff whom year after year, continue to innovate and strive to improve our service to the public," said Mason. "These four 2023 Achievement Awards add to our 15 earned since 2019. Nineteen national awards over five years represents a tremendous accomplishment by this Department with support from the Board of Supervisors and our Chief Executive Officer."

The first award in the County Administration and Management category recognized ATC for the Electronic W-2 Filing Solution engineered and developed entirely in-house to directly integrate and extract poll worker payroll information from multiple data sources for electronic W-2 wage filing. The second award recognized ATC for the Transient Occupancy Tax (TOT) Modernization Program aimed to digitally transform the manual TOT management process and streamline the collection and processing workflows associated with collecting these taxes.

The award in the Financial Management category recognized ATC for the Tax Collection Fee Study & Analytics Program that provides a true business analytics solution for an antiquated process and increases efficiencies by providing the summary statistic that can quantitatively describe and summarize the fee collection information.

The award in the Information Technology category recognized ATC for the Penalty and Interest Refunds Project that integrated with the 40-year-old mainframe system to monitor the property tax downward corrections and automatically determine refunds eligible for penalty and interest refunds while calculating the correct amount.

"The Achievement Awards demonstrate excellence in county government and the commitment to serve our residents every day," said NACo President Denise Winfrey. "This year's winners represent some of the most innovative and collaborative efforts we have seen in over 50 years of presenting these awards."

Each year, NACo's Achievement Awards are given in 18 categories that reflect the vast, comprehensive services counties provide. The categories include children and youth, criminal justice and public safety, county administration, information technology, health, civic engagement, and more. Launched in 1970, the program is designed to recognize innovation in county government. Each nominated program is judged on its own merits and not against other applications.



ATC WELCOMES DIANA ATKESON TO HER NEW POST AS ASSISTANT AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR

Diana began her career with San Bernardino County almost 27 years ago when she was hired by the Transitional Assistance Department as an Eligibility Worker and later promoted to Employment Services Specialist. She came to ATC as an Accountant Trainee in March 2005, then quickly moved through the ranks of Accountant I/II/III within the General Accounting Section. In January 2010, Diana promoted to the position of Supervising Accountant II with the Accounts Payable Section, and in October of that same year promoted to Supervising Accountant III in General Accounting. Diana promoted to Accounts Payable Manager in May 2013 and then to the position of Chief Deputy Tax Collector in May 2015 where she did an exceptional job managing the day-to-day operations of the Division.

In October 2021, Diana received a well-deserved promotion to Deputy Executive Officer in the County Administrative Office (CAO). Diana was responsible for the administration of the Capital Improvement Program, the County's Debt Program, Discretionary General Fund and Realignment Revenues and Community Revitalization. Diana also helped oversee the financial operations of several county departments.

In her new role as Assistant Auditor-Controller/Treasurer/Tax Collector, Diana will lead the operations of Controller, Disbursements, Internal Audits, Property Tax and Tax Collector and assist with development of the department's budget. Diana will also Co-Chair the Property Tax Legacy Systems Replacement Steering Committee.

Diana holds a Bachelor of Science degree in Business Administration with a concentration in Accounting from California State University, San Bernardino.

Diana's welcome-back festivities included a potluck-style Bar-B-Que where the Executive and Administrative Team welcomed her back to the ATC family!



My Two \$ense....A Glimpse at the Treasurer Division By Parth Bhatt, Chief Deputy Treasurer



ATC's Treasurer Division is a small, but agile group of employees. It is comprised of two primary functions - banking and investments. While most ATC divisions interact directly with taxpayers or other divisions within ATC, the Treasurer Division is unique because most of its interactions are with global financial institutions – operating banks, broker dealers, money managers, underwriters, financial advisors, etc. The Treasurer Division oversees all County banking activities, while acting as guardians of public money to ensure its safety and prudently earning the best return possible on County funds.

On a typical day, the banking and settlement team might be clearing ACHs, wires or warrants worth a few million dollars to several \$100 million. On average, the settlement team at minimum settles trades worth \$50 million to several \$100 million while diligently keeping track of security types, coupon payments, accrued interest, investment maturities and trade settlement issues. For Fiscal Year 2022, the banking and settlements team settled \$60 billion in trades, processed 672 thousand checks and about 2.5 million ACH transactions.

The investment team on the other hand is responsible for managing an investment portfolio worth approximately \$14 billion. It is responsible for the portfolio's compliance with California State Government Code §53601, the Treasurer's Investment Policy Statement and Fitch's AAAf/S1 rating investment guidelines. The portfolio is constructed of debt issued by some of the largest companies in the world as well as US Treasuries, US Agencies and US based Supra-National entities. To perform this function, the investment team diligently keeps track of adverse developments in the financial markets. It manages the list of approved issuers actively to make sure deteriorating credits are removed from the eligible investment list. Both teams work closely together to make sure that all outflows of money are known as soon as possible to offset with investment maturities.

It would be easy to think that a large staff is responsible for this level of activity, but the Treasurer division achieves this with a staff of seven employees. So, how does it do it? First, the cumulative experience of the entire team is extensive and diverse. The team has gone through several testing times of uncertainty – such as the Great Financial Crisis of 2008, the European debt crisis and COVID lockdown. Each crisis brought unique sets of challenges which tested the efficacy of existing processes. The team learned from each of these events and made changes to make processes more robust. Second, it understands well that the world is changing fast. It approaches this constant-change dynamic with humility and curiosity. It has diversified extensively in every way to increase redundancies, which makes operations more robust. It has developed tools internally to better understand its extensive historical data. This allows for simulation of potential future adverse events. It has diversified its trading platforms, liquidity vehicles, security types, etc., so the team can conduct its day-to-day operations using several different platforms. It actively embraces new tools and technology without compromising its core principles of safety, liquidity and return. Agility can be cultivated in units that are smaller, which can become a crucial advantage. The Treasurer Division strives to make decisions quickly to keep pace with the dynamics of the world.

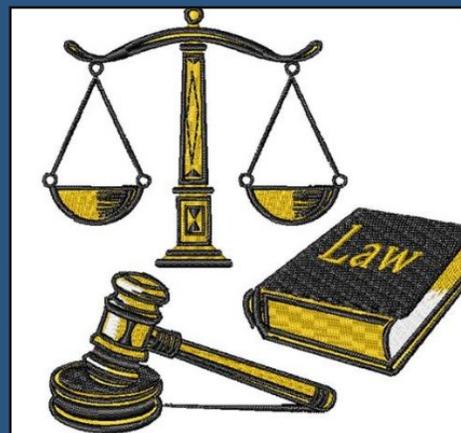
ATC Mason Celebrates A Win For Taxpayers following SCOTUS Ruling

ATC Mason celebrates a win for taxpayers following the US Supreme Court's decision in *Tyler v. Hennepin County, Minnesota, et al.* On May 25, 2023, the Court unanimously found that Geraldine Tyler plausibly alleged a violation of the Fifth Amendment's Takings Clause after Hennepin County sold her property to satisfy her delinquent property tax debt worth \$15,000 and kept the remaining \$25,000 value of her equity as a windfall, leaving her with nothing.

States and counties across the country often engage in a practice that has been referred to as "home equity theft". Most counties in California, including San Bernardino County, have routinely taken part in a process known as a Chapter 8 Sale, which is provided for under Chapter 8 of Part 6 of Division 1 of the California Revenue and Taxation Code. This process allows eligible taxing agencies and nonprofit organizations to purchase tax-defaulted real estate for the purpose of public benefit by only paying the back taxes owed plus penalties, fees, and costs associated with the sale. Any equity the property owner has is taken from them – the owner receives no compensation for their property.

Since taking office in 2019, Ensen Mason, San Bernardino County Auditor-Controller/Treasurer/Tax Collector, has been sounding the alarm for this practice that he feels is unconstitutional. "The Fifth Amendment clearly states that private property cannot be taken for public benefit unless the owner is paid fair value for that property," says Mason. "Chapter 8 clearly violates the Fifth Amendment and should be stopped across the state, or significantly reformed so that property owners don't lose what is rightfully theirs."

Prior to the landmark ruling, Ensen Mason suspended Chapter 8 tax sales in San Bernardino County until the Supreme Court rendered an opinion. Post the historic ruling, Mason is currently determining the best process moving forward to protect San Bernardino County property owners' equity.



TAKE YOUR CHILD TO WORK DAY

ATC celebrated **Take Your Child to Work Day** on April 27 with over 30 kids participating. This day of planned activities gave kids ranging in age between 8 and 18 the opportunity to share our workday. Our ATC parents embody the values of public service, work ethic, and professionalism and spent the day sharing this aspect of their lives with their children and/or grandchildren.

Each of our Nine Divisions - Controller, Disbursements, Information Technology, Internal Audits, Property Tax, Revenue Recovery, SAP Center of Excellence, Tax Collector, and Treasurer - provided an interactive overview of their division. Each division competed for the kids vote, with a sweet and savory prize to look forward to! The prize-winning divisions for presentations were selected by the kids, and no one (except maybe their parents) affected their decision. Our Kids' Choice Awards went to: First Place, Property Tax — earned Juan Pollo lunch; Second Place, Information Technology — earned a pizza lunch; Third Place, Tax Collector — earned donuts. A special Honorable Mention Award goes to the Internal Audits Division and Batman! Glad he could take a quick detour from Gotham City to teach the kids a little bit about auditing. To end the day, the kids enjoyed homemade cupcakes, received a participation certificate, and took a group photo with ATC Mason!



ATC Employees of the Month (EOM) for January, February, March, April, May and June 2023

All of these outstanding employees were gifted with an ATC Mason departmental polo shirt, parking in the special EOM parking spot next to the building, their photo placed on the wall located on the first floor near the employee entrance, a \$50 gift card from ATC Mason's personal funds or lunch with him at a local restaurant, and of course, bragging rights as ATC Employee of the Month.

Karina Gallegos, January 2023, Employee of the Month



Karina Gallegos began her career with San Bernardino County in 2018 as a Fiscal Assistant with Human Services. In January 2021, Karina joined ATC as a Supervising Fiscal Specialist in the Accounts Payable Section of the Disbursements Division. Karina is an exemplary supervisor who keeps open communication with her team, exhibits great teamwork, and displays a positive attitude. She often provides instructions and assistance to her team and other County departments with AP-related questions. She's helped create a great team environment within AP and built a great rapport with County departments. Karina is working towards her Bachelor of Science in Business Administration with a Concentration in Accounting. Congratulations, Karina!

Christino Moreno, February 2023, Employee of the Month



Christino is the Systems Accountant II in the Accounting unit of Revenue Recovery responsible for a variety of system activities and management reporting. Christino expertly works with large volumes of transactional data to generate and meet the Division's reporting requirements. He goes above and beyond to lend a helping hand to his team to meet deadlines and assist with critical processes. Congratulations, Christino!

Olivia Colter, March 2023, Employee of the Month



Olivia started her career in 2000 with San Bernardino County as a Clerk II with Regional Parks. She was promoted a year later to Secretary I for the Controller Division, which included Accounts Payable, EMACS, Fund Accounting, General Accounting, Property Tax, and Payroll. In 2007 she joined the Treasurer-Tax Collector and provided secretarial support to Central Collections and Support Services. In 2014, she was promoted to Secretary II, supporting the Internal Audits Division. Over the past 22 years, Olivia has supported all ATC divisions by backing up the secretaries in other divisions and was previously the primary backup support for ATC Administration. Congratulations, Olivia!

Steve Lee, April 2023, Employee of the Month



Steve joined San Bernardino County in 2014 as a contract Accountant III with the Department of Public Works. In 2017, he was promoted to Systems Accountant II in Land Use Services. In December 2020, Steve joined ATC as a Systems Accountant III in the Property Tax Division where he has been assigned to the Property Tax Legacy Systems Replacement project. Steve provides excellent customer service to the Property Tax Division and the PTLSR team. Congratulations, Steve!

Yadira Rodriguez, May 2023, Employee of the Month



Yadira began her career with San Bernardino County in June 2017 at the Transitional Assistance Department. She later took on the role of Office Assistant II with the Arrowhead Regional Medical Center in 2018 and moved up through fiscal roles until she came to the Tax Collector Division in 2021 as a Fiscal Specialist. She has an extremely strong work ethic and is production oriented in her job with the Tax Accounting Unit. Yadira has, an extremely strong work ethic and is production oriented in her job. Congratulations, Yadira!

Han Pham, June 2023, Employee of the Month



Han started his career with San Bernardino County as a Programmer Analyst III in Human Services' Information Technology and Support Division. In 2018, he transitioned to ATC's Information Technology Division, maintaining his Programmer Analyst III title. Han's exceptional performance and expanded scope of duties were acknowledged with a promotion to Enterprise Programmer Analyst in 2022. Working in senior roles within the Application Development Services team, Han provides indispensable programming and database management services that underpin all ATC business processes. Congratulations, Han!