



San Bernardino County

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



DOLLARS & SENSE

ATC Quarterly Newsletter

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July - August - September

Living Up To My Motto

Accountability Through Communication

by Ensen Mason

I want to start by thanking the 148,241 San Bernardino County voters for their confidence and trust. I don't take that confidence lightly. I start every group presentation with the motto of my campaign and office – accountability through communication. I have always felt that most politicians are self-interested. Many act in the interests of those who contributed to their campaign and not the voters that put them there. Far too often they forget about the public as soon as they win the election and we don't hear from them until they have another election coming up.

I consider it a big part of my job to live up to my motto. Since taking office, ATC has issued 77 press releases, an Annual Report every year, a Ten-Year Report, and many additions to our website such as "Where Do My Property Tax Dollars Go?". I have spoken in front of more groups than I can count. We continue to earn more NACo awards than ever before and our stature in the Government Center has improved greatly.

It's not my work that makes us look good, it's yours. I am proud of the work everyone does in this department. You take pride in what you do and have high degrees of skill and knowledge. My job is to make sure the world knows that.

-Ensen



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May Guan is ATC's Origami Artist



Origami is the art of paper folding, which is often associated with Japanese culture. In modern usage, the word "origami" is used as an inclusive term for all folding practices, regardless of their culture of origin. The goal is to transform paper into a finished sculpture through folding and sculpting techniques.* Here at ATC, we have our very own Origami Artist - May Guan. Growing up, May enjoyed doing a lot of arts and crafts during her free time. As for how she got into origami, it really started in middle school. She found a 3D origami kit for a swan (see

the image below) in the store and thought it looked cool. She got the urge to try to recreate it so that she could display it in her room. Afterwards, it just branched out from there and she started dabbling in other projects. May gets a sense of accomplishment for completing each project, and at the same time she can decorate her room or give them out as gifts.

* Source, Wikipedia



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Fun Fact by Ensen Mason

As I have written here before, I am in the process of building an airplane. It was to be a father and son project – something we could do together, eventually fly and travel together and someday it would be his. Plans change as they often do.

Since he's not here anymore, I have decided to seek out teenagers and young adults that, for whatever reason, don't have a dad.

My last trip was the third time I have done this. The guests of honor this trip were Doug Boyd's two teenage daughters – Reagan and Karleigh Boyd. We made tons of progress, finishing both wings. I am amazed at how industrious and smart our young people are.

By next year, they'll be able to fly what they helped build.



Reagan & Karleigh dimpling the riveting on the final skin of the wing. Flush rivets require a dimple to seat into.



Karleigh is sanding a connector rod.



Reagan is riveting the final skin on the wing.

My Two \$ense...The Gatekeeper of the County's Money

By Rhawnie Berg, Chief Deputy, Disbursements



The Disbursements Division's primary responsibility is to ensure accurate and timely payments to County vendors and employees. Disbursements can be viewed as the gatekeeper of the County's money, the issuer of all payments, the record keeper for disbursements... or in the case of Accounts Payable, the ones who question or reject payment requests.

While much of the transactions reviewed through Accounts Payable are similar to those of private companies, one difference with County operations that is often overlooked is the fact that the County is generally using public funds to pay expenditures and that our records are available for public review...which could also mean they are subject to public opinion.

While County policies govern budgeting, procurement, travel, etc., it is impossible to have a policy on each and every type of expenditure, especially in a County as diverse in operations as San Bernardino County. At first glance an expenditure may appear to be inappropriate, against policy, or a misuse of public funds, but after further information is provided, there is a valid governmental purpose for the purchase. For example, alcohol – most people, myself included, have an immediate response that all purchases of alcohol as a government agency should be forbidden and is a violation of several County policies; however, Arrowhead Regional Medical Center purchases alcohol to keep in their inventory for patients who are severe alcoholics, in order to prevent or reduce alcohol withdrawal syndrome. Providing additional support to help justify the expenditures as having a valid business/governmental purposes is vital in situations such as this and reduces the likelihood of the item being questioned by approvers, including Accounts Payable, auditors, and possibly the public.

Over the years, I have cautioned departments to consider how a taxpayer or a news reporter may view a purchase and have discouraged departments from making a controversial purchase if there is a lack of business/governmental purpose that could be perceived as a misuse of public funds or a gift of public funds. We need to keep in mind that we're not a regular business, we're a governmental agency using public funds to pay County expenditures and nearly everything we do is open to public records. Even though we issue over \$4 billion in payments through Accounts Payable annually, it's possible that a small purchase could be the one that does the most damage to the County's image and the public's trust...we must be vigilant and do the right thing, even when no one is looking...and that's my Two \$ense.



ATC Employee Spotlight featuring Parth Bhatt

Parth Bhatt joined San Bernardino County (SBC) in September 2016 as the Chief Investment Officer and fixed income Portfolio Manager. He manages over \$12 billion in fixed income assets at the County and is responsible for implementing overall investment strategy, credit strategy, and trading. Prior to joining SBC, he served as a portfolio manager for the County of Orange where he managed more than \$9 billion in money market funds and short duration bond funds. He has also worked on the portfolio management team of Chandler Asset Management in the Assistant Portfolio Manager and Portfolio Management Associate roles managing various fixed income strategies. Parth has extensive experience in managing various types of taxable and tax-exempt fixed income strategies.

In spring of 2022, Parth joined University of California, San Diego's (UCSD) Rady School of Management as Adjunct Faculty member. Parth teaches a course on investing at UCSD for the M.S. Finance program. The course, MGMT-495, covers complex topics such as capital structure arbitrage, distress investing, bankruptcy investing, credit analysis, security analysis and portfolio management of various types of fixed income instruments. Students learn how to use the Bloomberg Terminal to research companies and securities. "UCSD is the home of Harry Markowitz and Clive Granger; the opportunity to teach a graduate course there and becoming part of their faculty is a tremendous honor," said Parth. The course was modeled after the investment classic Security Analysis.

Since 2014, Parth has also been on the advisory board of California State University Fullerton's (CSUF) Titan Capital Management (TCM) program. Through the TCM program Parth advises and coaches students who manage a portion of the University's endowment funds in the fixed income markets.



Treasured Memories

Douglas Boyd Sr., Esq.

Assistant Auditor-Controller/Treasurer/Tax Collector • October 15, 1952 – June 5, 2022

"When I first met Doug, he was looking for a campaign to work on and a mutual friend suggested I might be interested in running for Congress. I said, "No, it's really not a good fit for me right now. The position I ran for before is really what fits me best." So we began discussions about it. The first order of business for Doug was my name. He said, "Nobody is going to vote for an 'Ensen'. You'll need to change your name." I said, "Uh, I'm not going to be

changing my name." It wouldn't be the last time we would disagree. I learned Doug doesn't pull any punches and he pushes hard for the outcome he thinks is right. But nobody would ever know we disagreed because as soon as the discussion was over, Doug was back to his jovial self like nothing had happened."

– Ensen Mason,

Auditor-Controller/Treasurer/Tax Collector



In God is my salvation and my glory;
The rock of my strength and my refuge,
is in God.

Psalm 62.7

"I will always remember Mr. Boyd in action as he led different members of the Board of Supervisors through our office, proudly sharing the good and important work we do each and every day. Doug was one of our biggest advocates in highlighting our Division achievements, and I appreciate his insight, direction and genuine interest in our work. I especially hold dear the side conversations on family, faith and his love of life. He had such a kind heart and loved bringing us treats. It was a very sad day when I heard the news. I miss him greatly and I am so sorry for our loss."

– Sonia Hermosillo,

Chief Deputy, Revenue Recovery

"Doug and I began working together in January 2019 and it took some time before we became accustomed to one another. But, after getting to know Doug better, he became my most trusted advisor and biggest cheerleader. I respected his passion and admired his work ethic. I miss his reminder that he was really just a Teddy Bear and him calling me "Young lady" and grudgingly accepting a scolding or health advice from me by simply saying "OK Mother". I wish I would have met him much earlier in my career and miss him dearly."

– Diana Atkeson, *Deputy Executive Officer
& former Chief Deputy Tax Collector*

"Doug was a leader who truly cared about the staff and management. He constantly would highlight staff achievements and show gratitude and appreciation for all of the hard work we put in for this department. I will miss that support from him."

– Denise Mejico, *Chief Deputy Auditor*

"Doug was inclusive of the Controllor Division. He would stop by and check in to make sure we had the necessary resources. He was a foodie that introduced us to the Donut Man! We will miss his support, sense of humor, and talent with words."

– The Controllor Division

"His Values: Faith, Family, Country, Community and the Pursuit of Excellence. That was Doug. It was an honor to have known and worked with him."

– John Johnson, *Assistant Auditor-Controller/
Treasurer/Tax Collector*

"I admired Doug's work ethic, determination, and ability to get things done. Doug was intimidating at times, but I got to know him as a great leader who would bring out the best in people, a man with a big heart who would beam with pride when talking about his family, and a foodie who was always on the hunt for great food and the hottest salsa. I enjoyed all the stories, wisdom, and food he would share with me, but I am most thankful for the support he gave me. Doug ended up being my biggest advocate and I appreciated the confidence he had in me and the Property Tax team. Although for a short time, I am thankful that our paths crossed."

– Linda Santillano, *Chief Deputy, Property Tax*

"Whether it was saving the County a couple million dollars in negotiations or bringing in the perfect hot sauce for a potluck, Mr. Boyd was quick to recognize and praise staff of all levels for their efforts. I truly felt appreciated every time."

– Barbra Hubshman, *Secretary II*

"ATC was a top priority for Doug. I will always remember his dedication to ATC, whether it was for acquiring department awards or budget funding for much needed positions and important projects."

– Keri Rose, *Administrative Supervisor*

"Douglas Boyd was one of my favorite people here at ATC. I enjoyed his sense of humor, the obvious love he displayed for his family, and the dedication that he showed to Mr. Mason. More than anything I will always be grateful for his guidance, whether it was for a work-related issue or his advice on planning for retirement. My favorite memory of him was a quick office visit with his grandchildren right before "Take Your Child to Work Day". As the kids explored my office and pelted me with questions, he had the most sincerely happy face as he watched them; it was more than pride. Doug was the tough guy who always had your back. He would escalate issues on your behalf and support you in all ways. I still miss him."

– Linda Mikulski,

Chief Deputy Tax Collector

"Doug was a foodie who enjoyed sharing his love of food with others. He was very generous and often brought in goodies from Porto's and The Donut Man for staff. It was always a special treat to indulge in his favorites with him. Doug had a big heart and would be the first to tell you what a teddy bear he was."

– Ashley Guzman, *Executive Secretary*

"Doug did so much for ATC and wanted to ensure that ATC Mason and the Department were well-known Countywide through the Annual Report, Dollars & Sense newsletter, press releases, NACo and CSAC award submissions, and social media. Anything to get the word out that ATC is the best. He was great at handling constituent needs and did not bat an eye when dealing with difficult callers. What a relief when he would say, "Send them to me!" I always felt comfortable knowing I could turn to Doug for his opinion and guidance. When he found errors in correspondence, he would not tell you what they were and sent you on a wild goose chase to find them. Doug got a kick out of that. Most of all, I will remember Doug for the love of his faith and family, food, and President Ronald Reagan."

– Wendy Sulzmann, *Executive Assistant*

ATC Hosts Management Leadership Academy Workshop

In 1996, the San Bernardino County Board of Supervisors, Administrative Office and department heads established the Management & Leadership Academy (MLA) to provide comprehensive management and leadership training to County employees. Those participating in MLA gain theoretical and practical knowledge of public service management leadership practices, with specific emphasis on understanding their application within San Bernardino County.

The MLA program consists of three tracks, each uniquely designed to prepare the participant for the "next level" of professional development. These tracks include supervisory development, which helps staff prepare for the challenges of supervision; management development, which provides supervisors with skills and

knowledge they need to successfully transition into management positions; and executive development, which introduces managers to the challenges and opportunities present in executive level positions. MLA participants have access to mentoring, job shadowing, and special project opportunities designed to gain operational insight and experience.



ATC Mason welcomes MLA participants to ATC.

ATC Achieves Investment Policy Certification from the California Municipal Treasurers Association (CMTA)



Assistant ATC John Johnson photographed with the certificate from CMTA..

This year marks the 24th year that ATC has earned CMTA's Investment Policy Certification validating that San Bernardino County's Investment Policy adheres with the State of California Government Code. The Investment Policy also meets the program requirements within 18 different topic areas deemed to be best practices for investment policies. Those topics include: Scope, Prudence, Objective, Delegation of Authority, Ethics and Conflicts of Interest, Authorized Financial Dealers and Institutions, Authorized and Suitable Investments, Review of Investment Portfolio, Investment Pools/Mutual Funds, Collateralization, Safekeeping and Custody, Diversification, Maximum Maturities, Internal Controls, Performance Standards, Reporting, Investment Policy Adoption, and Glossary. Once a policy is received by CMTA, it is independently evaluated using a scoring matrix by three separate CMTA professionals. When the agency receives a passing score, the Investment Policy earns the 'Certified' distinction.

"I am deeply honored and proud of the high standards that my treasury staff carry out day-to-day," stated Mason. "Their continued efforts to safeguard the taxpayers' interest are noticed throughout the State of California."

To enhance the municipal treasurer's role, CMTA has developed a number of certification programs to reflect best practices and increase an individual's knowledge of fixed income instruments. The Investment Policy Certification program began in 2012 with the support from the California Debt and Investment Advisory Commission. It is open to all government agencies within the State of California including special districts, cities, and counties.

The San Bernardino County Treasurer's Investment Policy can be found at: <https://www.sbcounty.gov/ATC/Services/Documents>.

ATC Employees of the Month (EOM) For July, August, September 2022

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.

Patty Oso, July 2022, Employee of the Month



Patty Oso is a Revenue Recovery Officer with 37 years of service in the Revenue Recovery Division. Patty works in the Court Legal Collections unit, which is assigned over 50,000 collection accounts each year and successfully recovers close to \$20M. The legal effort involved in the success of the unit generates \$2M of the unit's collections.

Patty has a very positive outlook and is always ready and willing to train new staff. As the lead trainer in her unit, Patty is very caring and wants new staff to succeed. Patty's work is meticulous, and she ensures her documents are error-free. In addition to her work with Revenue Recovery staff and the public, Patty also works with the Sheriff's department and Court personnel, and always provides great customer service.

Congratulations Patty!

Chris Gleiter, August 2022, Employee of the Month

Chris Gleiter joined ATC in March 2020 as an Enterprise Business Applications Manager in the IT Division with the special assignment of serving as the Project Manager (PM) for the Property Tax Legacy Systems Replacement (PTLSR) Project. Chris has 35 years of professional experience in managing enterprise-level information system solutions and business process changes in both the private and public sectors.

Over the last two years, Chris successfully managed the first phase of the PTLSR Project for business process requirements definition, which received wide praise for quality and thoroughness. Chris will continue serving as the PM for the next implementation phase, which is planned to go live in July 2025. His exceptional contributions, dedication, experience, and knowledge make him well worth the recognition as ATC's Employee of the Month.



Congratulations Chris!

Liliana Soto, September 2022, Employee of the Month



Liliana is an Accountant III in the Accounts Payable Section. One of Liliana's main responsibilities is ensuring the accuracy and timeliness of the County's 1099 process. Liliana worked alongside SAP Center of Excellence staff to assist with developing processes to begin issuing the County's 1099s out of SAP. Liliana conducted research on Internal Revenue Services (IRS) and California Franchise Tax Board (FTB) 1099 guidelines and worked with other County departments to test the 1099s to ensure the County distributed them timely and accurately. Liliana gives her best effort every day, displays a willing and helpful attitude with everyone she encounters, and is always ready to help her team.

Congratulations Liliana!