

MEMORANDUM

TO: Commissioners Court

FROM: Kenneth L. Maun
Tax Assessor Collector

DATE: November 30, 2015

SUBJ: **Job Reclassification for Finance Manager**

The Tax Assessor Collector office needs approval to upgrade the position of Financial Manager for the Tax Assessor Collector Office from grade 539, with a starting rate of \$57,968, to grade 516, with a starting rate of \$65,919.

I am currently personally liable for shortages in the funds handled by the Tax Office. I do not believe that I can be held personally liable if I am not given the quality person that I believe we can find at grade 516. The Tax Office needs an educated, qualified, experienced person in this position, not a recent graduate with limited experience. The tax office is responsible for collecting \$2.5 Billion from over 1 million sources, to be distributed to thousands of recipients. This position directly supervises a staff of six, with responsibilities for procedures and processes affecting another one hundred, affecting all of the cash and other monies received by the department and distributed to entities. We also need someone capable of helping with accounting and productivity issues, where we can measure the benefits received from employees.

The last degreed accountant left the position with the Tax Office in June 2012, after sixteen years at grade 539, and he was making \$68,538. The starting pay for grade 539 is \$57,968, which is an amount that new college graduates are making today. After that, the best applicant was a person with experience at another office, and without a degree. They left the office in May 2015, at grade 537, making \$47,719.

At the Commissioners Court meeting, November 16, 2015, Human Resources submitted and the court approved grade 539. The reclassification hearing had been extended on four different occasions. I was unable to attend that meeting.

For 30 years this office had not had a single incident that was found by anyone outside of our office. In 2015, the County Auditor's office has found the following:

- Monies not withheld from DMV, nor transferred to the Collin County Treasurer \$8,542,001.14, until June 2015, representing the county portion of sales tax collections through 2014.

- Errors in posting and missed recognition of the 2% collection fees for property tax collections.
- Bank accounts were not reconciled for a five month period.
- The bank notified us that there was a duplicate deposit handled by the bank for property taxes, and we could not find the transaction on our computers nor determine that it could not have come from our office without going to other offices for assistance.

There is not a qualified, degreed accountant, with experience, in the accounting area of the office, and recent history has shown this to be a critical problem. This office has gone from collecting for one entity and \$50 Million to fifty entities and \$2.5 Billion without upgrading the technical abilities of the position, and the deficiency is now apparent. There is no way that any Tax Assessor Collector should ever be held liable for an office that handles so much money with so many sources and such wide distribution without an experienced qualified person in the financial position.

Sincerely,



Kenneth L. Maun
Tax Assessor Collector

KLM:sej

Reclass Ltr Mgr 151130