

MEMORANDUM OF UNDERSTANDING

For

Department of Assessment & GIS

Auditor's Office

Treasurer's Office

Of

Clark County, Washington

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JOINT LOBBY VISION

Our vision for the Joint Lobby is to efficiently provide our customers with high quality customer service and products. These services are provided in a supportive, healthy work environment, encouraging cooperation, honesty, integrity, and respect.

PURPOSE

The purpose for the Joint Lobby coalition and this Memorandum of Understanding is to provide for the effective, consistent management of matters relating to the lobby and its staff for services delivered in conformance with Washington State laws jointly by the Clark County Assessor's, Auditor's, and Treasurer's Offices.

COMMON VALUES

- Customer Service is demonstrated by our use of resources to supply the community with complete assistance, displaying self-restraint in stressful situations, and using a professional, friendly, and helpful approach.
- Respect is the commitment to behave toward all others with consideration and deference. We recognize and appreciate our diversity and the contributions those differences provide.
- Integrity is the alignment of our behavior with our common values and agreements.
- Honesty is being truthful in our words and actions, and understanding that giving as accurate information as possible is as important as being truthful in what we say.
- A Supportive work environment is one in which all are accepted for who we are. We work together to train, learn, and assist. We recognize accomplishments and contributions. We count on each other to follow through with the commitments we make.
- Cooperation is using teamwork to achieve our common goals.
- Healthy work environment is safe and secure. It enhances our physical and mental wellbeing.

- Competence is performing job duties independently and proficiently. To maintain and enhance individual competency, it is understood training and cross training are important elements.
- Leadership provides an environment to successfully achieve our vision that promotes trust, predictability, stability, and personal growth. It encourages individual expression of ideas and creativity.
- Equity in the joint lobby creates a shared workload through a process, which achieves our vision in a coordinated, flexible manner. It is recognizing each decision affects our workload and must take into account statutes and deadlines.

CUSTOMER SERVICE

The goal of our interactions with customers is that each customer has a pleasant and successful experience. To that end:

A Each staff member needs to take personal responsibility for being friendly, helpful, courteous, and informative with coworkers and customers by:

- smiling, acknowledging, and making eye contact with our customers. Always say “hello”, “please”, and “thank you”. It is especially important to remember courtesy when we are busy.
- treating the customer and, each other, with kindness, patience and respect.
- being pleasant with the customer under all circumstances. We use our best communication skills to defuse and bring about a positive result.
- always presenting a positive image with customers and coworkers.
- being supportive to our coworkers.

B We work to help the customer as fully as possible by:

- listening carefully to the customers’ requests and determining how we can help.
- anticipating other ways of making their experience with the county easier with our expanded knowledge of services available in the county.
- following through completely.

- seeking assistance within the department or via telephone calls whenever we are uncertain.
- knowing the limits of our knowledge and authority and seeking assistance when necessary.
- striving to know and be accurate in delivering information and services. Whenever appropriate, explain other services available in the county to make the customer's experience with the county easier.
- being efficient with the use of our customer's time. This lets them know they are important. Our customers and coworkers have time frames and deadlines. It is important we demonstrate their needs are important to us.
- bringing the expertise of specialists to help the customer as appropriate. We work to be aware of when it is appropriate.
- not leaving the customer up in the air. If we do not have the answer, we find the resource that can help.

WORK RULES AND STANDARDS

The entirety of the MOU represents the work rules and standards upon which the conduct of the Joint Lobby will be defined. The rules and standards address areas such as customer service, teamwork, knowledge of operating procedures, knowledge and care of technical equipment, communication skills, performance evaluations, dress code, etc.

Documentation will be maintained for all processes. Each department will keep documentation current for the processes and policies for which they are responsible.

If employees violate the established work rules and standards, the designated manager will have the authority to take the necessary action to remedy the situation.

SECURITY

The joint lobby will operate in a secure fashion, which enhances our physical and mental well being. Security is necessary to protect the welfare of all County Employees and ensure the safe keeping of all County Assets.

A secure work environment has cameras to record all work activity and transactions, panic buttons at all public work stations, restricted access to work areas, and adherence to the internal control policy (Exhibit E).

LOBBY MANAGEMENT

Insuring customer service through equity, from a global perspective, defines the philosophy behind lobby management. Lobby management under this MOU shall be performed cooperatively among all departmental managers involved. The hours the lobby is open are encompassed in Exhibit B. The following types of activities shall be performed in a shared manner in order to achieve the operational goals and objectives surrounding the joint lobby in such a way those resources are utilized equitably:

A. Scheduling:

1. Scheduling of personnel to work the lobby counters (defined as lobby customer counters and title company counters) and the information desk shall be performed to provide for:
 - a. All staff members trained to perform duties at the front counter, will be scheduled on a rotating basis. Staff will be assigned in as equitable a manner as possible from the participating offices. See contribution of Staff for Counter Coverage Exhibit C. All staff who is participating in the rotation process shall be within like job classification (family). Individual departments may, from time to time, be required to assign staff who is outside this job classification (family) in order to accommodate this rotation process.
 - b. All vacations will be scheduled based upon adherence to the union contract, accordingly each individual office will schedule all vacations, keeping in mind the affect this will have on the performance of the lobby. Vacation scheduling will occur in a manner that will not cause any particular office to schedule more staff than is equitable as described in 8.A.1.a.b.c. and d
 - c. When scheduling for vacations in addition to initial selections, approval will be completed in a manner that does not adversely impact any of the other offices participating in the joint lobby. Specifically, vacation scheduling will take into consideration the adequate distribution of resources for coverage of the joint lobby by each department.
 - d. Flexibility is to be built into such schedules to accommodate unscheduled emergencies, sickness, family medical leave, and other excused and/or unexcused absences; and most importantly;

e. Providing excellent customer service.

B. Training:

Managers will provide continuous training to staff which will include the tasks agreed upon within Exhibit D provided by each of the departments.

C. Management Staffing:

Management of the customer and title company counters and information desk shall be rotated monthly. This rotation shall take into consideration vacations, sick leave, etc., which may affect the designated managers.

Managers shall meet weekly, or more frequently as needed, to assess workloads, scheduling, training, discuss potential recognition and discipline of staff members, compare notes of employee work performance, and assure the goals and objectives of this MOU are being met. This shall include monitoring workloads to stay consistent with Exhibits D and to expand such work components contained in such Exhibits if deemed appropriate for achieving the goals and objectives of this MOU.

CONSISTENCY OF MANAGEMENT

Effective management of the joint Lobby is necessary to achieve the goals and objectives of this MOU. In order to accomplish this expectation, all department representatives, including management and staff, need to approach managing in a consistent, equitable, and fair manner. Consistency is creating a work environment in which all have common knowledge and training, everyone knows what is expected of them, and all are treated with respect. Consistency is necessary to assure staff is fairly treated and the various services are delivered to our customers with equal quality.

Managers of the Joint Lobby shall be held accountable by the department heads for their supervision of staff to bring about the consistent application and monitoring of the goals and objectives of this MOU in its entirety.

CASH MANAGEMENT

Cash Management is a major responsibility associated with the activities of the County Treasurer. The Treasurer has a fiduciary responsibility to the taxpayers, taxing districts, and county departments to properly account for all monies deposited with the Office.

As a result, all joint lobby staff, who receipt cash as part of their job duties, shall

participate in cash handling training, administered by the Treasurer's staff, on a periodic basis. The purpose of this training program is to create a general performance standard for employees who perform cash handling duties. A certificate will be presented to employees who successfully complete the training program.

In order to provide safety for the employees and, secondarily, the cash, a camera system will be installed which will record transactions and the parties to such transactions at all counters interacting with the public.

All activities associated with cash handling, including vault access, are defined and explained in the Internal Control Policy. (see Exhibit E).

EMPLOYEE CLASSIFICATION

The Elected Officials and management representatives of the offices creating the Joint Lobby within the Public Service Center believe that those employees performing the tasks outlined herein should be compensated at a higher level commensurate with the increased duties these positions will be expected to perform to achieve our joint vision.

Accordingly, upon completion of the Memorandum of Understanding (MOU) and as the requirements significantly change for the joint lobby staff, the Human Resources Department will be asked to review the job functions of the affected employees to determine the appropriate classification for the work to be performed as defined within the MOU. It should be understood that training of staff is currently ongoing to achieve the objectives of our joint vision.

EDUCATION – STAFF AND MANAGEMENT

Education, training, and cross training are critical elements to meeting the standards as outlined in this MOU. These training elements will be most evident in the interaction between the staff and public at the joint lobby counter. It is imperative that staff be as competent as possible in order to provide maximum customer service and be as efficient with their time as possible. Training for managers is necessary to effectively work with staff for the benefit of our customers.

There are a variety of issues to consider depending on the group being trained and their specific needs at any given point in time. There are two groups with differing needs: staff and management. The training issues can be divided into sets that include technical skills, interpersonal communication skills, and knowledge of work processes. Among these categories, there are subcategories of new staff training, new subject training, and refresher training.

Technical skills

Specific knowledge of County computer programs used in lobby processes is necessary in areas such as C.A.T.S., CRIS plus, and the GIS Intranet website tools.

Interpersonal communication skills

The ability to communicate with our customers and ourselves is a critical skill necessary to complete any transaction or assignment. Communication skills will be used in communicating with the public at the joint lobby counter, with coworkers, and the rest of our customers. Managers will need to be good consensus builders and manage differences effectively.

Knowledge of work processes

Understanding the importance of processing our work accurately and timely with consideration of the impact our work results have on others is a key element to being efficient. Specific knowledge about the concepts of assessment and taxation, recording and licensing, excise transactions, knowledge about Senior Citizen and Disabled Persons Exemption program, Property Tax Deferral for senior citizen and disabled persons program, Current Use, Cash Management, and how to research information will be necessary to provide effective customer service.

Merging the approach each department takes toward training will produce a unique set of challenges. Regardless of each department's needs, the needs of the joint lobby staff must be done in a consistent manner. Each of us will need to be flexible in creating, maintaining, and providing the funding for training programs. There need to be training plans for the group and for individuals, and monitored as part of the performance evaluation process.

Benchmarks will need to be established for each skill level so training needs can be identified. (Exhibit F)

JOINT LOBBY CROSS TRAINING PROCESS

Cross training is an essential element to the success of the Joint Lobby. Each office participating in the Joint Lobby (Auditor, Assessor, and Treasurer) will require all customer service staff to participate in the Joint Lobby cross training process. This training will include actual work experience from each office. The cross training is meant to enable each staff person to be able to fully understand and put into practice the processes within each participating office. The cross training will consist of hands on experience with everyday programs and processes that will be a part of working in the Joint Lobby (Exhibit D and F)

Both the manager of the home department as well as the manager of the department with which the employee is training, will monitor the cross training progress of each employee. All employees will have a satisfactory progress report within the initial cross training process prior to being scheduled at the joint lobby. Cross training will be an ongoing process to accommodate all learning curves as well as to ensure that all new processes within each office are understood by all participants.

Until legislative changes are made, the Auditors Office will not participate in the cross training process. The cross training will include the Offices of the Assessor and Treasurer.

MONITOR PERFORMANCE

All department managers share the responsibility for customer service in the joint lobby. It is the managers' responsibility to monitor staff performance in order to assure quality service is delivered uniformly. Performance is monitored to provide timely and meaningful feedback to managers and staff. There are four areas of focus to conducting performance evaluations: A) Expectation of Managers by Employees, B) Expectation of Employees by Managers, C) conducting performance evaluations and D) How to Conduct Evaluations for Managers.

A. Expectation of Management by Employees

Employees expect managers to follow the guidelines set forth in the MOU. Employees expect regular input by all managers responsible for the joint lobby staff. In order for all managers to have regular input of employees work performance there needs to be regular scheduled meetings where managers can come to a consensus about an employees performance. This consensus and or meeting of the minds will allow managers to give constructive feedback and help to provide consistency of evaluations from one employee to the next and one manager to the next. The evaluations will not contain any surprises when provided to employees, as they will be given regular input of their performance.

B. Expectation of Employees by Management

Managers expect employees to follow the guidelines set forth in the MOU. Managers expect regular input by all employees responsible for working the joint lobby. In order for all employees to have regular input of managers work performance there needs to be time set aside for the employee to complete an evaluation form about a managers performance. This will allow employees to give constructive feedback and help provide managers with information to improve their skills. The evaluations will not contain any surprises when provided

to managers, as they will be given regular input of their performance via ad-hock evaluation forms.

C. How to Conduct Evaluations for Staff

Managers will have regular meetings to discuss and evaluate the operation of the joint lobby. The meetings should include discussion of any customer comment cards received about the service in general or any employee. This information should help alert management to customer service satisfactions as well as issues to be addressed. Based on observations and comments, management should have regular meetings with the entire joint lobby staff or if necessary a meeting with a particular employee. The instruction should be positive or constructive and if necessary additional training may be required. The training can be performed in-house, such as cross training between departments or internal training within a department. It could also be external training at a seminar or conference.

Written notation should be made regarding performance so there is documentation to assist management in tracking any positive or negative performance and what was done to acknowledge positive or negative performance. The documentation from managers meetings is the tool to be used in preparing the employees annual evaluation.

The employee Annual Performance Evaluation form will be divided into two parts. Part I will be an evaluation of the employee's joint lobby performance. It will be prepared by all the joint lobby managers. Part II will be an evaluation of the employee's department work performance and be prepared by the department manager. Both parts of the performance evaluation will be given near the employee's anniversary date and be done by the employee's department manager.

The form used for evaluations is a conglomeration of the employee evaluations used by each of the three departments. This evaluation form is an exhibit to the MOU.

D. How to conduct evaluation for Joint Lobby Managers by Staff

All Joint Lobby Staff will individually perform a year-end, written evaluation, annually for each manager of the Joint Lobby. The goal for these evaluations is to give constructive feedback to managers. Managers will be evaluated on such topics as: consistency and quality, availability, knowledge of counter staff functions/duties, approach and presentation to staff, training etc.

When complete, staff will forward the evaluations to the Chief Deputies or assigned departmental manager who will then present the evaluations jointly to the individual direct manager. (Exhibit H)

LEAVE COVERAGE

When someone assigned to the Customer Service Counter is absent; it will be the responsibility of that person's department to supply a replacement to maintain the expected level of coverage. In the case of a departmental emergency, the other two departments will be flexible and provide additional staff. To enable each department to have staff meetings, arrangements will be made to have sufficient coverage.

BUDGET

Staff availability and efficiency are two of the most important elements in successfully providing excellent customer service, which is the vision and purpose of the joint lobby. These elements are dependent upon funding for appropriate staff levels, training, and technology.

The support staff, involved in customer service, is also depended upon for telephone response, returning mail, and processing documents. It is impossible to provide appropriate customer service unless all responsibilities of this group are considered in determining staffing levels.

Performance standards, which will determine acceptable levels, include:

- Time waiting for service in line
- Time waiting for service on the telephone
- Mail turn around time
- Meeting RCW requirements
- Timely and accurate availability of information
- Self service support assistance
- Availability of specialists
- Manager availability for difficult cases

Solutions for achieving the various standards may be found in technology, training and education, or in the number of people available to perform duties which cannot be improved by the other solutions.

The departments will work collectively to convey to decision-makers information concerning the impact on performance standards of funding levels.

EXHIBIT A - DRESS CODE POLICY

Due to the nature of our business, it is necessary for all employees to project a business-like decorum. It is our policy that all employees create and maintain a professional image with "business-like attire" Monday through Thursday and to permit "business casual" for Fridays. If you have any questions regarding these guidelines, please check with the lobby management.

GUIDELINES

The following are intended as guidelines only and are not designed or expected to be fully encompassing.

Examples of business-like attire during normal working hours or when representing the Joint Lobby group include:

- Slacks (including corduroy)
- Khakis
- Tailored dresses
- Suits
- Sweaters
- Twill pants
- Polo shirts with a Clark County logo
- Culottes
- Dress shirts
- Blouses
- Ties optional (use your discretion with meetings)

Examples of business-casual during working hours on Friday and most training conferences or seminars (unless you are presenting) include:

- Colored, pressed denim pants, no blue jeans
- Colored denim shirts, not blue
- Colored denim jumpers, dresses, skirts
- Polo shirts

In the event an office selects a "uniform" shirt, the shirt will be acceptable any day of the week.

Examples of unacceptable attire for any day are:

- Worn, unpressed, or faded clothing
- Tee shirts (e.g. jockey tee shirts) or tank tops
- Shorts
- Leggings
- Sweatshirts
- Tennis shoes

EXHIBIT B - HOURS OF WORK

Each office (Assessor, Auditor, and Treasurer) will assign staff to deliver joint services between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday without interruption, except for regularly scheduled County identified Holidays. On a rotating basis, two staff members will be scheduled to work until 5:30 p.m. Pre-approved flexible hours will be considered in scheduling staff for coverage.

EXHIBIT C - CONTRIBUTION OF STAFF FOR COUNTER COVERAGE

There will be five people assigned to the Customer Service Counter during non-peak times. The Assessor and the Treasurer will each assign two people and the Auditor will assign one person. During peak times, the Assessor and the Treasurer will each add two more staff persons, making a total of nine people available at peak times.

Exhibit E - INTERNAL CONTROL POLICY

- I. The Clark County Treasurer's Office has committed as a cornerstone of its mission statement "...to ensure the public's trust in the effective management of the County's resources." This Internal Control Policy and Standards under which the Treasurer's Office works, have been specifically designed to provide for the protection of the County's resources and to ensure the integrity of financial data and reports.

The Internal Control Policy of the Clark County Treasurer's Office is designed to safeguard the County's assets from waste, loss, unauthorized use, misappropriation, and fraud; to manage resources consistent with laws, regulations, policies, and guidelines; and to obtain, maintain, document, and report reliable data.

- II. Cash and cash equivalent assets

- A. Cash

1. Cash Handling

All employees that collect cash as part of their job description shall participate in cash handling training on a periodic basis. The purpose of this training program is to create a general performance standard for Clark County employees who have cash handling duties.

2. Vault Cash/Change Fund

Shall be maintained in a locked box that resides in the safe. Access to such locked box shall be limited to the Tax Service Supervisor who is not directly involved in the balancing or investing process on a daily basis. Access will also be available by the Tax Service Manager and a designated Accounting Assistant III when this individual is not available.

Any increases or decreases to the change fund balance should be documented on the date of occurrence in the fiscal summary report binder. On a periodic basis the denomination breakdown of the change fund should be placed in the fiscal summary report binder.

Each cashier maintains a cash balance of \$500.00. The Vault Drawer contains \$1,000.00 and the Tax Service Supervisor maintains a drawer of \$500.00. Each cashier verifies their cash when they are balancing the day's work. Any discrepancies are reported to the Tax Service Supervisor and Finance Manager upon discovery. Any increases or decreases

to the change fund balance should be documented on the date of occurrence in the fiscal summary report binder these changes should be planned ahead with notification to the Finance Manager. Notification should be given to the Tax Service Manager and the Deputy Treasurer.

3. Drawer Cash

The cashier using such funds must account for drawer cash. The drawer cash shall be counted periodically on a random basis by Tax Service Supervisor and/or Accounting Assistant and verified to the daily receipts. If a cashier has cash receipts of \$10,000 or more accumulated in their cash drawer at any given time; a deposit shall be done that effectively removes the excess cash from the cashier's drawer. The cashiers shall use their professional judgement to anticipate and prepare for the deposit of excess cash before the \$10,000 limit is reached. The Tax Service Manager, Deputy Treasurer and Finance Manager may monitor the drawer amounts. These deposits are detailed in the Tax Service Procedures Manual.

Drawer cash must be secured at all times when not in direct sight of the responsible cashier. The cashier shall have sole possession of the keys to both the locked box and station drawer. The locked box will be placed in the safe for overnight storage. A loss of keys and access cards in excess of three times in one year will require immediate disciplinary action at the discretion of management. Access will also be available to a second set of keys upon the absence of the responsible cashier or lost keys. These keys are stored in a locked drawer in the Treasurer's Office conference room.

Locked Drawer access: Deputy Treasurer
Tax Service Manager
Tax Service Supervisor
Accounting Assistant III

(Please see Appendix A for Treasurer's Office Organizational Chart)

Whenever the person responsible is not monitoring cash it will be securely locked in the safe. This is to prevent access to cash by any one person who has access to the spare keys. Upon the absence of a cashier, the person with authority from the Tax Service Manager to access spare keys should be notified so the absent cashier's money may be counted and

deposited. The cash shall be counted in the presence of two individuals including the Tax Service Manager.

When a cashier has a discrepancy in a cash drawer balance it should be counted and verified by a second individual in the presence of the cashier. After the balance is verified, both the Tax Service Supervisor, the Tax Service Manager and Finance Manager should be notified. The Finance Staff shall maintain cash drawer discrepancies in a log. This log will be provided to the Deputy Treasurer, Tax Service Manager and the Tax Service Supervisor on a periodic basis. This log will be segregated by cashier and will indicate the date, amount and any necessary explanations for each discrepancy. Attention will be given both to the amount of the discrepancies and the frequency. The log shall be maintained on a yearly basis and a limit of \$75.00 shall be placed on the sum of the absolute value of the discrepancies. For example if a person is over on day 1 by \$.50 and short on day two by \$1.50 the absolute value of the discrepancies equals \$2.00. It will be at the discretion of management to determine if a performance issue needs to be documented or disciplinary action is required.

4. Checks and Cash Like Items

All checks received for payments should be made payable to the order of the Clark County Treasurer and must be endorsed Clark County Treasurer for deposit only. The County Treasurer does not accept third-party checks. Checks received for deposit on behalf of other departments must be properly endorsed by the depositing department. Responsibility for the safeguarding of these assets lies with the cashier. Checks should be stored in a manner consistent with cash.

Cash like items such as money orders, traveler's checks, and cashiers checks shall be handled similar to other types of checks. Precautions must be taken on these items such as proper identification by the person using the cash like item and verification of signatures on the item when the item necessitates.

5. Deposits in Transit

Deposits that are not in transit shall remain in sealed poly bags in the vault. Deposits from districts that are not receipted by

our office will be delivered in sealed bags by the depositor and no access given to the Treasurer's Office personnel. A proper Armored Transport receipt will accompany these deposits with depositor retaining one copy.

All deposits will be released to the Armored Transport personnel with the proper receipts and signatures on both the Treasurer's Office log and bag receipts. The daily Treasurer's Office deposit logs and Armored Transport receipts will be maintained for the period of one year. No deposits shall be left unattended without having the proper bag receipt, being properly locked and stored in the vault.

6. Cash Accounting and Reconciliations

Cash is controlled daily on the Fiscal Summary by the Accounting Assistant. Daily, an Accounting Assistant reconciles cash posted to the Treasurer's Operation of Cash program to the Fiscal Summary.

At month-end, cash is reconciled on the Treasurer's Operation of Cash to the General Ledger, the Fiscal Summary and the bank statements by the Finance Manager

III. Revenue and Cash Receipts

The receipting system provides that receipts are automatically and uniquely numbered. All receipts except for Treasurer's Receipts are unique to operators. Treasurer's Receipts are assigned in numerical order to all transactions by all operators as the transactions are processed.

A. Remittance Processor

The remittance processor will be operated in a secured area in Clark Public Utilities. The remittance processing location is locked from all entries with selected personnel only having authorization for entrance. The entrance to the remittance area is secured by card key access. Cameras view the entire location recording all activity within the operation. Videotapes record and store the activity for 45 days.

All items processed are the direct responsibility of the joint remittance operations operators.

The remittance operator has 3 distinct functions for the County:

1. Encoding of check payments receipted by the cashiers

2. Processing of various county statements and checks for work not previously received
3. Processing of items paid at 1st Independent Bank

Please see Remittance Processor Manual for detailed operating procedures.

Deposits from the remittance processor work shall be sent to the bank in Poly bags. Items not sent to the bank shall be stored in the CPU vault overnight.

The Accounting Assistant III and the Remittance Processor Operator (generally the Office Assistant III) shall initially address discrepancies with the remittance processor deposits. The Accounting Assistant III will notify the Finance Manager and the Tax Service Manager of the problem and the research involved. Any necessary bank adjustments and accounting adjustments will be coordinated with the Asset/Liability Manager and the Accounting Assistant III.

B. In Office Mail

All mail received directly in the Treasurer's Office shall be sorted and handled per the procedures stated in the Tax Service mail opening procedures.

C. Direct Deposits at Bank(s)

The junior taxing districts and other county funds make direct deposits on a regular basis. The controls placed over these deposits include issuing unique and identifying deposit slips and monthly deposit listing reports distributed to all the participating funds. For specific details, please refer to the Finance Procedures Manual.

D. Deposits Over the Counter

When deposits are received, over the counter, to be receipted by the cashiers the depositing department must have a listing documenting the cash and check composition of the deposit contained in the locked bag. The depositor should remain in direct sight of the deposit until the amount is verified.

The locked bags shall be opened and counted by a Treasurer's office employee. If any discrepancies are found in the deposit it shall be counted by a second Treasurer's office employee. If the discrepancy

is not found, the amount shall be over/shorted and the department that made the deposit will be notified.

If there is an overage (tender>transmittal), the Treasurer's office cashier will add a line to the bottom of the depositor's transmittal with an over/short accounting code (which identifies the appropriate department) showing the overage. The deposit will be receipted and a copy of the transmittal will be returned to the Fund Manager in charge of the department that made the deposit. The Fund Manager will need to initiate any corrections that need to be made to reclassify the Overage amount from the over/short bars code.

If there is a shortage (tender<transmittal), the Treasurer's office cashier will reduce the amount of the last line item on the transmittal by the amount short and receipt the deposit for the total of the tender received. In addition, a transmittal will be prepared by the Treasurer's office cashier for processing by the Finance area to restore the revenue amount back to the amount originally entered on the transmittal with an offsetting entry to the over/short accounting code for the shortage. A copy of the original transmittal and the shortage transmittal will be returned to the Fund Manager in charge of the department that made the deposit. The Fund Manager will need to initiate any corrections that need to be made to reclassify the shortage amount from the over/short bars code.

If there are any deposits that are being made by County Departments or Junior Taxing Districts without the use of locked bank bags, the depositor must wait for the cash portion of the deposit to be verified and initialed on a receipt.

Deposits from the Narcotics Task Force will come in sealed plastic bags which will not be opened. The cashiers should notify Finance and make arrangements for the deposit to be taken directly to the bank. The cashier will provide a deposit slip and will process a special deposit.

Clark County Treasurer's Office

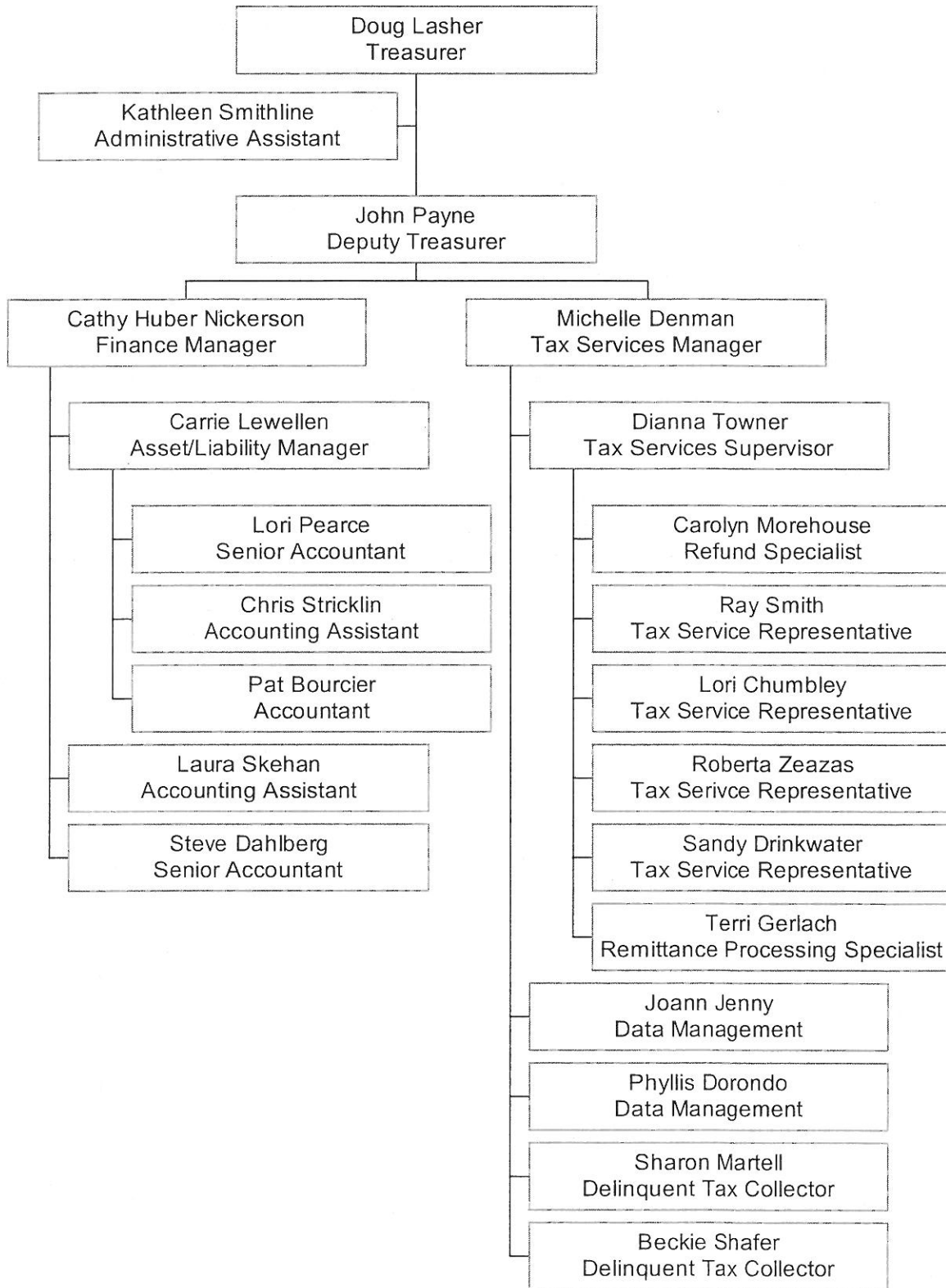


EXHIBIT F - CROSS-TRAINING TOPICS

Cross Train?	Lead * Department	Topic	Detail
Y?	T	Cash collection (Taxes, assessments, LIDs, fees, excise)	receipt tax, assessment and fee payments, county department deposits, all cash or cash like item collections to be receipted to the treasurers' receiving system
Y	T	Certify new plats	Certify that taxes are current, calculate and collect adv. Tax, prepare certification letter
Y?	T	Excise	Process real estate excise affidavits
Y	T	Mobile home (moving permits, assessed value for advance tax)	Prepare and process moving permit, determine if adv tax is due, calculate and collect, prepare proof of taxes paid letter.
Y	T	Mortgage questions	Answer general questions relating to mortgage company designation, which mortgage company paid taxes
Y	T	Prior year property tax information	
Y	T	Property tax questions	Answer questions relating to what is owing on my account, are my taxes paid, send a duplicate statement, what address was my statement mailed to, where did you get that address, etc.
Y	T	Tax Assessment questions	Provide customer with assessed value on C.A.T.S.; refer disputes to appraiser in the Assessor's Office.
Y?	T	Tax deferral program	Condition and qualifications for applying for deferral program
Y	T	Who paid the Taxes	Research through cashiers journals, image archive and microfilm.
Y	Au	Answer marriage license questions and hand out applications	Answer general information and get couples started filling out the form.
Y	Au	Assist customers make copies from microfilm	Make copies of recorded documents.
Y	Au	Assist public to look up recorded information	Look up information on the microfiche.
Y	Au	Auto license questions - hand out information sheet, refer to auto license	Printed information is available about subagents, emissions and inspections.
Y	Au	Birth and death records - refer to Health Department or Olympia	Auditor's office only has records from 1890 to 1906.
Y	Au	Cash handling for copies, not certified (no for recording or marriage license)	Make copies and collect fees for non-certified copies. Certified by Auditor staff.
Y	Au	Divorce questions - refer to County Clerk's office	Refer to Clerk's office.
Y?	Au	Issue a marriage license	Process license, give oath, collect fees.
Y	Au	Legal description	Maintain Legal descriptions through recorded documents
Y?	Au	Recording, labeling, and scanning	Part of the Recording process.
Y	As, T	Name/address change form	Complete name, mailing, or situs address changes
Y	As, T	Ownership questions	Provide ownership names to parcels, may involve research
Y	As, T	Parcel number lookup	Respond to requests for parcel numbers
Y?	As ?	Staff reports	Originate staff reports
Y	As	Assessed value questions	Answer requests for assessed values
Y	As	Building / property characteristics	Use Characteristics to answer questions relating to building and land characteristics used to establish assessed values
Y	As	Current use questions	Answer general program information on the telephone or at the counter; disseminate information
Y	As	History questions	Lookup chain of ownership, owner name(s), historical assessment values, changes of address

Y	As	Install CRISPlus at front counter	Auditor to determine if "minimized" position on PC constitutes "in use" for seat count in use.
Y	As	Legal description	Maintain legal description program as provided by the Land Records department
Y	As	Mobile home	Locate correct parcel location, advance tax value, maintain ownership/parcel relationships
Y	As	PARIS intake form	Enter caller information into the program
Y?	As	Process can/sups	Originate can/sups
Y	As	Produce auxiliary ClarkView maps	Print maps for customers at the counter when customer is there on other issues
Y	As	Segregation Message Forms	Identify and record customer questions for the Land Records department of GIS to research
Y	As	Segregation questions	Answer general questions relating to ownership issues, segregation / combination requests, and more
Y?	As	Senior/Disabled exemption processing (audit and applications)	Process new applications, change of status, and audits: determine qualifications and continuance
Y	As	Senior/Disabled exemption questions	Answer and disseminate general questions, information, and applications
N	As	Assessment petitions (BOE)	Process information already entered in the program (after the call is logged into the program)
N	As	Current use detail	Process current use activity currently done by the assessor: accept, review, approve/deny application, audit existing accounts for compliance
N	As	Current use removals	Process removal requests or removal for non-compliance
N	As	GIS maps	Function of GIS Storefront
N	As	Name/address change form	Data entry
N	As	Personal property assessment questions	Function of personal property department
N	As	Process current use excises	Review requests for continuance
N	As	Process Destroyed Property applications	Initiate applications, determine amount of assessed value reduction
N	As	Real property appraisal	Functions relating to determining property values
N	As	Seg work	Function of Land Records department within GIS
N	Au	Gambling license	Process Notice of Intent form.
N	T	Bankruptcy	Track notices, file claims, work with attorneys to ensure correct payment
N	T	Distrain	seizure and sale of delinquent personal property
N	T	Foreclosure	process to collect delinquent real property accounts, to include filing of summons and notices, etc.
N	T	Liens	Process paperwork to secure or remove recorded liens
N	T	Process Destroyed Property applications	Document and data input into system to define destroyed property application information
N	T	State portion of tax deferral program	Work with the state to monitor candidate acceptance into program and payment disbursement
N	T	Tax refund issues	Answer specific questions relating to if qualifies for a refund, when is it being mailed, why I received a refund, etc.

EXHIBIT G - PROGRESS REPORT FOR JOINT LOBBY CROSS-TRAINING

Trainee

Trainee's Dept. Manager

Training coordinator

Training dates

INSTRUCTIONS

The purpose for this progress report is to provide information to the trainee's progress in cross training. The Joint Lobby Coalition and trainers will use these forms to evaluate the quality of the training programs.

This progress report is divided into three parts:

Part I (Pages 2 & 3) is for the trainer to complete. Please express your opinion for each Evaluation Factor using the Rating Levels below. The Comment section is for any appropriate comments, which will assist the trainee in their cross training.

Part II (Page 4) is for the trainee to complete. Please express your opinion for each Evaluation Factor using the Rating Levels below. Please use the Comment section to communicate anything you want to the trainer, department, and Coalition.

Part III (Page 5) is for the trainee to complete. It is a form for the trainee to express their level of knowledge for each area of knowledge. This should be used as the basis for the goals & development plans for the next session.

RATING LEVELS:

Excellent	5
Above average	4
Average	3
Below Average	2
Poor	1
Not applicable	0

Attendance		
Punctuality		
Work habits		
Efficiency/Productivity		
Willingness to learn		
Overall Rating		
COMBINED RATING		

TRAINEE COMMENTS:

GOALS & DEVELOPMENT PLANS FOR NEXT TRAINING SESSION

PART II

**TRAINEE EVALUATION OF
TRAINING COORDINATOR AND PROGRAM**

EVALUATION FACTORS

RATING

COMMENTS

Training coordinator

Trainer availability

Communication lines

Complete instructions

Support from trainer

Progress updates

Overall Rating

Training program

Complete instructions

Support from staff

Necessary tools

Staff availability

WHYs explained

Work Atmosphere

Overall Rating

TRAINEE COMMENTS:

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IN WITNESS WHEREOF, the Clark County Assessor's Office, the Clark County Auditor's Office, and the Clark County Treasurer's Office, have caused this Memorandum of Understanding, which is an ongoing working relationship between the three offices, to be executed by the duly elected officials and have caused this Agreement to be dated as of the 24th day of October, 2001.

By: _____
Ben Gassaway, Clark County Assessor

By: _____
Greg Kimsey, Clark County Auditor

By: _____
Doug Lasher, Clark County Treasurer

EXHIBITS ATTACHED