



## BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: 8/8/2023

*\*= Mandatory, information must be provided*

Click or tap the boxes to enter text. If not applicable, indicate "N/A".

### **\*Title:**

Pima County Recorder's Office – Amended July 2022 and Amended August 2022 Document Storage & Retrieval Fund Reports

### **\*Introduction/Background:**

The Pima County Recorder's Office generates revenue from individual document recording. For every document recorded, a \$4.00 fee is transferred into a special revenue fund to support the digital conversion of documents and maintain the technological infrastructure used to preserve recorded documents. See A.R.S § 11-475.01

Pursuant to Pima County Resolution No. 1993-200, the Recorder presents to the Board of Supervisors a monthly report documenting the revenue generated, expenditures made, and remaining balance of the Document Storage & Retrieval Fund.

### **\*Discussion:**

The attached amended reports reflect the monthly expenditures, the monthly revenue total, and the fund balance of the Document Storage & Retrieval (DSR) Fund Report for both July 2022 and August 2022.

Staff identified a fund balance discrepancy in Period 3 between the Finance Department's fund balance report and the Recorder's Office internal financial tracking documents for the fund. To ensure the financial integrity of the DSR Fund, the Pima County Recorder's Office partnered with the Finance Department to review the funds expenditures and revenues throughout Fiscal Year 2022-23.

After this comprehensive review, staff determined the beginning fund balance, as well as the revenue and expenditure totals were incorrectly calculated when originally reported to the Board of Supervisors during the October 18, 2022, Board Meeting.

A calculation error was identified on the part of the Pima County Recorder's Office and isolated to the department's internal financial tracking process. The calculation error impacted the beginning fund balance, the expenditures, and revenue totals reported in the July 2022 Summary Report. This calculation error was then compounded in the August 2022 report.

Staff concluded the calculation error was isolated only to the internal documents used by the department to track the health of the DSR Fund. The fund balance reports from the Finance Department reflected the correct totals for the DSR fund from Period 1 through Period 12.

The remaining financial periods (3-12) in FY22-23 were successfully reconciled between the Pima County Recorder's Office internal financial tracking process and the Finance Department's fund balance tracking process.

### **\*Conclusion:**

To prevent a similar issue in the future, the Pima County Recorder's Office has created a financial specialist position dedicated to providing real time financial analysis and revenue management of the DSR Fund, thus ensuring erroneous calculation errors are avoided in the future. This position will provide the department with expert knowledge and

oversight to address issues before they compound. The Financial Specialist will work with the Finance Department in a fiduciary role to monitor the DSR Fund closely. This position was approved in the FY2023-24 supplemental budget for the Recorder's Office.

The Document Storage & Retrieval Fund continues to support the on-going technology needs of the Pima County Recorder's Office by covering operational costs that would otherwise need to be paid for with monies from the General Fund.

**\*Recommendation:**

It is recommend that the Board of Supervisors ratify the attached Amended July 2022 and August 2022 Document Storage & Retrieval Fund Reports.

**\*Fiscal Impact:**

N/A

**\*Board of Supervisor District:**

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☒ All

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Department: Recorder

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Contact: Hilary. Hiser, Chief Deputy Recorder

Telephone: (520) 724-4340

Department Director Signature: \_\_\_\_\_

Date: \_\_\_\_\_



7/21/2023

Deputy County Administrator Signature: \_\_\_\_\_

Date: \_\_\_\_\_



County Administrator Signature: \_\_\_\_\_

Date: \_\_\_\_\_

7/24/2023

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240 N. Stone Ave., 1<sup>st</sup> Floor  
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GABRIELLA CÁZARES-KELLY, Recorder

## DOCUMENT STORAGE & RETRIEVAL FUND

### Summary Report - AMENDED

JULY 2022

FUND BALANCE AS OF 7/01/2022

**\$1,902,628.38**

#### REVENUES

JULY 2022	
Conversion Fee	\$32,264.00
Commingled Interest	\$0.00
Misc. Revenue	\$0.00

TOTAL REVENUES

\$32,264.00

#### EXPENDITURES

JULY 2022	
Salaries & Benefits	\$31,777.27
Software	\$0.00
IT Services	\$0.00
Computer Equip < \$1k	\$0.00
R&M Equipment	\$0.00
R&M Software	\$0.00
Professional Services	\$0.00
Computer Equip. \$1k -\$5k	\$0.00
Capital Equip. \$5k & Up	\$0.00

TOTAL EXPENDITURES

\$31,777.27

***ENDING FUND BALANCE AS OF 07/31/2022***

**\$1,903,115.11**



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GABRIELLA CÁZARES-KELLY, Recorder

## DOCUMENT STORAGE & RETRIEVAL FUND

### Summary Report

JULY 2022

FUND BALANCE AS OF 7/01/2022

**\$1,900,524.48**

#### REVENUES

JULY 2022	
Conversion Fee	\$40,472.00
Commingled Interest	\$0.00
Misc. Revenue	\$0.00

TOTAL REVENUES

\$40,472.00

#### EXPENDITURES

JULY 2022	
Salaries & Benefits	\$23,422.82
Software	\$0.00
IT Services	\$0.00
Computer Equip < \$1k	\$0.00
R&M Equipment	\$0.00
R&M Software	\$0.00
Professional Services	\$0.00
Computer Equip. \$1k -\$5k	\$0.00
Capital Equip. \$5k & Up	\$0.00

TOTAL EXPENDITURES

\$23,422.82

***ENDING FUND BALANCE AS OF 07/31/2022***

**\$1,917,573.66**

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GABRIELLA CÁZARES-KELLY, Recorder

## DOCUMENT STORAGE & RETRIEVAL FUND

### Summary Report - AMENDED AUGUST 2022

FUND BALANCE AS OF 8/01/2022

**\$1,903,115.11**

#### REVENUES

AUGUST 2022	
Conversion Fee	\$47,640.00
Commingled Interest	\$0.00
Misc. Revenue	\$0.00

TOTAL REVENUES

\$47,640.00

#### EXPENDITURES

AUGUST 2022	
Salaries & Benefits	\$30,631.30
Software	\$0.00
IT Services	\$0.00
Computer Equip < \$1k	\$0.00
R&M Equipment	\$0.00
R&M Software	\$2,002.83
Professional Services	\$1,425.00
Computer Equip. \$1k - \$5k	\$0.00
Capital Equip. \$5k & Up	\$0.00

TOTAL EXPENDITURES

\$34,059.13

***ENDING FUND BALANCE AS OF 08/31/2022***

**\$1,916,695.98**

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GABRIELLA CÁZARES-KELLY, Recorder

## DOCUMENT STORAGE & RETRIEVAL FUND

### Summary Report

AUGUST 2022

FUND BALANCE AS OF 8/01/2022

**\$1,917,573.66**

#### REVENUES

AUGUST 2022	
Conversion Fee	\$67,892.00
Commingled Interest	\$0.00
Misc. Revenue	\$0.00

TOTAL REVENUES

\$67,892.00

#### EXPENDITURES

AUGUST 2022	
Salaries & Benefits	\$22,546.94
Software	\$0.00
IT Services	\$0.00
Computer Equip < \$1k	\$0.00
R&M Equipment	\$0.00
R&M Software	\$2,002.83
Professional Services	\$1,425.00
Computer Equip. \$1k - \$5k	\$0.00
Capital Equip. \$5k & Up	\$0.00

TOTAL EXPENDITURES

\$25,974.77

***ENDING FUND BALANCE AS OF 08/31/2022***

**\$1,959,490.89**