



COUNTY OF LAKE

Department of the Treasurer - Tax Collector

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BARBARA C. RINGEN
Treasurer - Tax Collector

August 26, 2015

Honorable Judge Stephen O. Hedstrom
Lake County Superior Court
255 North Forbes Street, 4th floor
Lakeport, CA 95453

Re: 2014/15 Grand Jury Response - Treasurer-Tax Collector

Dear Judge Hedstrom:

The Treasurer-Tax Collector appreciates the Grand Jury's observations and feedback regarding the collection of past due accounts. We will look to improve those processes that are within our control.

RECOMMENDATION

R 1. Department of Public Works and Treasurer/Tax Collector review the Lake County Policy and Procedures, Section 7 Chapter 8, concerning collections of past due accounts and take the appropriate actions to collect all past due accounts for Aeronautical Use Fees and Lease payments.

AGENCY RESPONSE

The Treasurer-Tax Collector has reviewed the Lake County Policy and Procedures, Section 7 Chapter 8. The policy states that transferring of delinquent accounts to the Tax Collector's Office is the sole responsibility of the submitting department.

When a Department does transfer a delinquent account to the Tax Collector, it is the responsibility of the Tax Collector's Office to act as collection agent. The TCO acts as the collection agent by _____ (?)

X
Y
Z

On July 24, 2014 the Department of Public Works transferred to the Tax Collector a delinquent Aeronautical Use Fee account in the amount of \$4,000.00. This account

remains unpaid and the collection responsibility of the Tax Collector's Office. The Tax Collector's Office will continue to pursue collection of that past due balance.

The Treasurer-Tax Collector Office will work diligently to collect any unpaid balances, once those accounts and the supporting documentation has been transferred into this department.

RECOMMENDATION

R 6. Due to the differences in various listings and reports the County Auditor should perform a special audit of the Department of Public Works accounting system. They should cross-reference the accounts in the Tax Collectors office with the Assessor's office and Department of Public Works.

AGENCY RESPONSE

The Treasurer-Tax Collector office will make any accounts available to the County Auditor if they should perform a special audit of the Department of Public Works accounting system.

Please extend my gratitude to the 2014/15 Grand Jury for their service and for their continuing oversight of the Treasurer-Tax Collector operations. I welcome their perspective and appreciate their recommendations.

Sincerely,

Barbara C. Ringen
Treasurer-Tax Collector

cc: Board of Supervisors, County of Lake
Matt Perry, Chief Administrative Officer