

**ATTACHMENT D
Housing Authority Integration Matrix**

Housing Authority	Separate from County	Blended	Total County System	If separate, what system is used?	If separate, what County Controls/oversight are in place?	Comments and/or Other Issues
Policy Board		X				Board of Supervisors also serves as Housing Board of Commissioners
Director/Executive Management			X			
FINANCE AND BUDGET						
Financial Management System	X			MLS	The manual transfer of accounting data from MLS to excel spreadsheets presents the opportunity for incorrect data to be transferred to financial reporting summaries and year-end summaries. Manual verification is required.	<p><u>Ease of Integration</u> – difficult, however this is already been accomplished by HCD and when accounting needs are analyzed and identified the integration will be accomplished smoothly</p> <p><u>Benefits of Integration</u> – Financial reports can be run on the IFAS format eliminating the stop-gap Crystal reports from MLS. Financial reports will accurately reflect the accounting data accumulated in IFAS and may be tailored to fit reporting needs.</p> <p><u>Risk of Non-Integration</u> – Continued time-consuming and risky process of manually transferring data from MLS to Excel spreadsheets</p>
Budget System	X			No formal budget system (uses system of Excel spreadsheets)	Internal to Housing Department, budgetary controls are inadequate, insufficient crosswalk capability to BRASS	<p>Imports high level information into BRASS for Budget Book</p> <p><u>Ease of Integration</u> – difficult, dependent on upcoming changes in financial and accounting systems and conversions.</p> <p><u>Benefits of Integration</u> – improved budget preparation, review, monitoring, and reporting.</p> <p><u>Risk of Non-Integration</u> – continued lack of budget detail, lack of precision in budget preparation and control.</p>

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Chart of Accounts	X				The current chart of accounts does not conform to that used by the county	<p><u>Ease of Integration</u> – The limited number of accounts should allow for easy conversion to the chart of accounts used by the county. This would bring HA's chart of accounts into line with HCD's for easy integration of accounting information and allow easy integration into the IFAS system.</p> <p><u>Benefits of Integration</u> – HA's accounting data would be compatible with HCD and with the county systems. This would allow for an easier budgeting and financial reporting process.</p> <p><u>Risk of Non-Integration</u> – Continued time-consuming and risky process of manually transferring data from MLS to Excel spreadsheets</p>
County Fiscal Policies & Procedures	X			Internal HA fiscal policies and procedures, as well as applicable Federal guidelines	None	<p>Existing set of fiscal policies and procedures is outdated and in need of systematic review and integration with County policies. New/revised fiscal policies and procedures recently drafted include inter-fund transfers, HUD receipts direct deposit and draw down, cash receipts processing, Section 8 HAP/UAP processing, vendor payables process flow, payroll processing, and signature policy. Others planned are auto fleet use, credit card use, and training/travel requests.</p> <p><u>Ease of Integration</u> – moderate, requires detailed review of current gaps and related County policies/procedures.</p> <p><u>Benefits of Integration</u> – easier to administer, employees better informed.</p> <p><u>Risk of Non-Integration</u> – lack of coordination, potential audit findings.</p>
State/Federal Financial Reporting		X				Part of County CAFR, but also specific HA reporting requirements to HUD
County Bank/Treasurer			X			HA funds are held at Union Bank.
HUMAN RESOURCES						

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Employer	X				HA staff are not technically employees of the County - they are employees of the Housing Authority	<u>Ease of Integration:</u> difficult, An expert consultant is needed to study the cost and obstacles associated with making HA employees. <u>Benefit of integration:</u> all HR functions will become County. It will increase employee morale by streamlining the process. <u>Non Integration:</u> Continue to handle HR functions within the department.
Representation/Labor Relations	X			AFSCME	HA employees are represented by AFSCME, but through a separate agreement from that with the County.	<u>Ease of Integration:</u> Easy, HA can adopt the County's MOU during the next negotiations. <u>Benefit of integration:</u> all HR functions will become County. Streamline processes for HA and HCD which will increase employee morale. <u>Non-Integration:</u> Continue to handle HR functions within the department.
Employee Relations		X				HA employees are not covered by the County's Civil Service Rules. Human Resources provides guidance for any HCD employee relations issues, and can be available for guidance on HA employee relations issues
Grievance Process	X			HA MOU	Because HA employees are not part of the civil service rules; therefore, they do not fall under the civil service grievance process.	See comments for Representation/ Labor Relations
County HR Policies and Procedures	X			HA MOU	HA develops their own Policies and Procedures which are layed out in the HA MOU ratified in 2003	See comments for Representation/ Labor Relations

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Payroll	X			MLS	Payroll is administered manually	A workgroup has been set up to evaluate the benefits and ability to move the HA payroll process to PIPS. It appears to be doable. Doing so will streamline the payroll process for the department and improve management of the process. A single person will be able to manage payroll.
Hiring Process		X				Housing Dept hires EPS as a vendor to administer recruitment and hiring process. The department may purchase candidate lists to select candidates.
Benefits Administration	X			Choice of Kaiser or Pacific Care	HA goes out to bid for benefits packages. HA employees are not eligible for County benefits.	
Retirement Plans	X				HA employees have a separate retirement system and are not eligible for County retirement.	<u>Ease of Integration:</u> Difficult, costs need to be determined. <u>Benefit of integration:</u> It will increase employee morale by streamlining the process. <u>Non Integration:</u> Continue to handle Retirement within the departmen
Staffing Classifications		X		Some classifications are general and cross over, others are specific		HA has more flexibility to determine classifications and compensation.
Training Program		X			May be additional costs associated with using County training programs; some Housing Authority training is unique to HA staff and is administered separate from the County	<u>Ease of Integration:</u> Easy, HA can adopt the County's MOU during the next negotiations. <u>Benefit of integration:</u> all HR functions will become County. Streamline processes for HA and HCD which will increase employee morale. <u>Non-Integration:</u> Continue to handle HR functions within the department.
Administration						

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Legal Support		X				County Counsel provides legal support and reviews contracts that go before the Board (over \$100,000). County Counsel is not consistently involved with reviewing contracts under \$100,000 and there are not adequate procedures to ensure that contracts are in compliance with County policies. Increasing County Counsel involvement in the review process may prevent issues of liability and would improve oversight.
Contract Administration		X				Contracts over \$100,000 go before the Board and therefore have County Counsel review. HUD requirements usually take precedence over County policies if there is a conflict. For contracts under \$100,000, HA prepares and signs off on contracts in accordance with HUD requirements and generally follows the County review process, although review is needed to ensure full compliance. Contracts are not entered into IFAS and do not fall under internal controls that are in place through IFAS.
Risk Management	X			HA goes out to bid for its own insurance coverage.		
Case Management system	X			MLS		HA Case Management system is not connected to other County case management systems, but adequately serves the needs of administering HA programs
Checks/payments	X			MLS		All HA-related checks are paid out of the MLS. This includes landlord and tenant payments
IT Support			X			Primary IT support is provided to the Department of Housing by the CSM ISD staff. <u>Fully Integrated</u>
Computer Network			X			The Department of Housing uses the county's IP network and telephone systems. <u>Fully Integrated</u>
Website			X			The Department of Housing is fully integrated to the County's Internet and Intranet web systems. <u>Fully Integrated</u>

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Fleet Pool	X					Maintains a separate Fleet Pool from that of the County. No apparent advantage of doing so. Merging with the County's fleet pool may improve preventative maintenance and result in cost efficiencies
Operator/Reception/County Phone			X			Utilizes the County phone system and network
Office Space			X			Any rented space is negotiated by County Real Property.
PLANNING AND PERFORMANCE						
Program Planning			X			Department management lead annual planning efforts utilizing the County's OBM model.
Performance Measures		X				Performance measures consist of County OBM measures and other Federal measures. There will always be a blend, though Federal measures will be reviewed to determine if certain ones should be incorporated into the OBM program for HA.
Customer Satisfaction Surveys		X				CARES surveys are used in HA. Federal "satisfaction" or performance ratings are also received for certain programs. Stakeholders surveyed in CARES should be reviewed and adjusted as appropriate to include all relevant tenants/residents, landlords, and program partners (CBOs, other County Depts., etc.). HUD also requires use of a separate survey for some reporting. Note: HCD does not currently use CARES, this will be recommended elsewhere in the report.
Tenant and Landlord Collections	X			Tax Intercept	HA has begun the to use the Tax Intercept Program to capture monies owed by tenants in the Public Housing and Section 8 Programs. Method to achieve landlord collections are being evaluated.	<u>Ease of Integration</u> – No integration problems <u>Benefits of Integration</u> – This would provide greater collection abilities and oversight <u>Risk of Non-Integration</u> – Continued expenditure of limited resources and further delaying receipt of outstanding collections