

**MEMORANDUM**  
OFFICE OF THE  
**AUDITOR-CONTROLLER**  
COUNTY OF PLACER

**To:** Honorable Board of Supervisors  
**From:** Andrew C. Sisk, Auditor-Controller *ACS*  
**Date:** January 6, 2015  
**Subject:** Post Retirement Employment Resolution

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**Action Requested**

Adopt a resolution authorizing the Auditor-Controller's Office to offer Jayne Goulding post-retirement employment prior to the California Public Employees' Retirement System (CalPERS) required 180 day wait period.

**Background**

CalPERS Circular Letter #200-002-14, dated January 14, 2014, stipulates a required 180 day wait period prior to post-retirement employment for retirees, but also offers four exceptions to the requirement on Page 4 of the Circular Letter, under the heading "180 DAY WAIT PERIOD", including, "... (b) Public agency or school employer provides a resolution certifying the nature of the employment and that the appointment is necessary to fill a critically needed position before the 180 days has passed...".

Jayne Goulding, a long time Auditor-Controller's Office employee, retired effective December 30, 2014. As soon as it was known of the impending retirement, the Auditor-Controller's Office began to focus on cross training other staff in complex areas of property tax accounting. However, due to staff turnover and lack of sufficient time, cross training was not completed as planned in these critical areas such as quality control of the property tax apportionment processes, documenting tax allocations and legislative adjustments, researching and developing a revised calculation process for charges, analyzing history of direct charge classifications and Gann implications, documenting and training staff on historical, but ongoing issues, developing a template for annual post-ERAF AB8 percentage calculations for all tax rate areas and conducting County training sessions. The Auditor-Controller's Office is requesting that the Board approve the rehire of a retired employee who has such a critical skill set following her retirement. The employee is willing to return as Extra Help for a period of time, estimated to be 6 months or longer due to the more complex accounting and analysis involved.

**Fiscal Impact**

There is no fiscal impact. The salary expense for this temporary assignment is covered with Department salary savings.

Attachments: Resolution

**BEFORE THE BOARD OF SUPERVISORS  
COUNTY OF PLACER, STATE OF CALIFORNIA**

**In the matter of: A Resolution to authorizing the Placer County Auditor-Controller's Office to extend a post-retirement offer of employment prior to the 180 day wait period.**

**Resol. No. \_\_\_\_\_**

**The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held January 6, 2015 by the following vote on roll call:**

**Ayes:**

**Noes:**

**Absent:**

**Signed and approved by me after its passage.**

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**Chairperson, Board of Supervisors**

**Attest:  
Clerk of said Board**

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**WHEREAS**, in compliance with Government Code section 7522.56, Placer County must provide CalPERS this certification resolution when hiring a retiree before 180 days has passed since his or her retirement date; and

**WHEREAS**, Jayne Goulding, CalPERS ID 5655840389 retired from the Placer County Auditor-Controller's Office in the position of Managing Accountant-Auditor effective 12/30/14; and

**WHEREAS**, section 7522.56 requires that post-retirement employment commence no earlier than 180 days after the retirement date, which is June 30, 2015 without this certification resolution; and

**WHEREAS**, section 7522.56 provides that this exception to the 180 day wait period shall not apply if the retiree accepts any retirement-related incentive; and

**WHEREAS**, Placer County, the Auditor-Controller's Office and Jayne Goulding certify that Jayne Goulding has not and will not receive a Golden Handshake or any other retirement-related incentive; and

**WHEREAS**, Placer County hereby authorizes the appointment of Jayne Goulding as an extra help retired annuitant to perform the duties, which require specialized skills, of Managing Accountant-Auditor for the Placer County Auditor-Controller's Office under Government Code section 21224, effective 02/02/15; and

**WHEREAS**, no matters, issues, terms or conditions related to this employment and appointment have been or will be placed on a consent calendar; and

**WHEREAS**, the employment shall be limited to 960 hours per fiscal year; and

**WHEREAS**, the compensation paid to retirees cannot be less than the minimum nor exceed the maximum monthly base salary paid to other employees performing comparable duties, divided by 173.333 to equal the hourly rate; and

**WHEREAS**, the maximum base salary for this position is \$10,000.85 monthly and the hourly equivalent is \$57.70, and the minimum base salary for this position is \$8,229.52 and the hourly equivalent is \$47.48; and

**WHEREAS**, the hourly rate paid to Jayne Goulding will be \$57.70; and

**WHEREAS**, Jayne Goulding has not and will not receive any other benefit, incentive, compensation in lieu of benefit or other form of compensation in addition to this hourly pay rate; and

**NOW THEREFORE, BE IT HEREBY RESOLVED** that the Placer County Board of Supervisors hereby certifies the nature of the appointment of Jayne Goulding as described herein and that this appointment is necessary to fill the critically needed position of Managing Accountant-Auditor for the Placer County Auditor-Controller's Office by 02/02/15 to allow for continued cross training, research and development, and documentation of complex property tax accounting.