

Sonoma County Office of Education  
Business Services

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**EXTERNAL FISCAL SERVICES UPDATES  
DBUG MEETING: AUGUST 25, 2017**

***Revised Wire Transfer Form:***

The Wire Transfer Request form has been revised to include certifying there are sufficient funds in the account to cover the wire. We have also added to include a Fiscal91 County Object Summary of cash in hand for the fund. Revised forms can be accessed through Escape's SCOE Resources link.

***Recent Fraud Attempts:***

We want districts to be aware and mindful of the increasing number and kinds of fraudulent attempts that are happening as our technology advances. Recently a perpetrator(s) had created multiple cashier's checks to look like they were from SCOE, using one of SCOE's bank accounts, and was issuing them across the United States for purchases made on Craig's List. In another case, a woman was a victim of identity thief when her car was broken into and her purse was stolen. The perpetrator in this instance was using the woman's personal checks, after having changed the bank account number to one of SCOE's bank accounts, to make local purchases.

These have all been reported to the Sonoma County Sheriff's Office and do not affect the districts in anyway. We only want to increase everyone's awareness and caution as we are seeing more and more of these types of fraudulent attempts.

***Upcoming AP Workshops:***

SCOE is hosting two CASBO workshops this Fall for Accounts Payable Clerks. Please do not register through CASBO but instead use the links below to register through SCOE. SCOE will cover the Early Bird registration cost for one person per district to attend.

The Accounts Payable workshop is designed for entry and mid-level accounts payable clerks. The 1099 Workshop is designed for new and seasoned accounting and purchasing personnel who work with vendor Forms W-9 and 1099.

Please share this information with those that you feel would benefit from these workshops:

- CASBO Accounts Payable Workshop 10/24, 9am-4:30pm in Redwood C:  
Early Bird/SCOE registration closes: 9/23/17  
Registration Link: <https://goo.gl/forms/8Ap2h1Zu9RVaPm023>
- CASBO 1099 Reporting Concepts Workshop 11/2, 9am-4:30pm in Oak Rooms D & E:  
Early Bird/SCOE registration closes: 10/02/17  
Registration Link: <https://goo.gl/forms/9nBvqfuKwaOzkuLd2>

***Save the Date!***

SCOE is hosting a *free* Use Tax Workshop put on by the California Department of Tax and Fee Administration (CDTFA). The workshop will cover what Use Tax is, what are Taxable Items and how to eFile for Use Tax. Since SCOE hasn't previously hosted a Use Tax workshop, we encourage accounts payable users to attend as we anticipate this to be a valuable workshop.

Fliers and registration information will be sent out at a later date.

- Use Tax Workshop 9/22, 9am-11am in Redwood Room C:

***Recent Court Decision Regarding OT Pay Rate:***

Please see Fiscal Report handout dated September 9, 2016 regarding Flores vs. City of San Gabriel and the Ninth Circuit Court of Appeal employment law ruling. This was a topic of discussion at CASBO's Annual Conference last April. For purposes of calculating the overtime rate, the regular rate of pay must include all forms of regular monthly compensation including longevity, cash-in-lieu, degree stipend and most other regular additions to base salary. This requires you to know what pay must be included, calculating the value of the pay on a work week basis and including the value of the pay in the regular rate calculation. It is recommended your preliminary efforts focus on coming into compliance going forward and then evaluate possible back liability. I do not anticipate this affecting many districts or many employees. I will be presenting this in more detail at the September 13th HR/Payroll User Group Meeting.

***Reminder:***

It is against County policy for electronic submission of a check (phone payment). The County Treasury's bank accounts are set up to Block all ACH activity that isn't initiated at the County. They do not allow electronic debits from the bank accounts unless it's the payroll ACH's going through. Allowing this type of access would expose the County to potential fraud, and their paramount responsibility is to safe guard the assets of the County and the Pool Participants. Therefore, vendor checks written to a vendor are never to be converted to electronic submission. This is commonly known as a payment by phone. In the case when a vendor contacts you indicating they are unable to cash a check you have sent them, please do not authorize them to cash the check via electronic submission. Instead, get as much information from the vendor as to why they are unable to cash the check and contact me immediately so we can get this resolved in a timely manner. Our County Treasury will not honor these payments.