

**PROCEEDINGS OF THE COCHISE COUNTY BOARD OF SUPERVISORS
WORK SESSION HELD ON
WEDNESDAY, APRIL 30, 2025**

A work session of the Cochise County Board of Supervisors was held on Wednesday, April 30, 2025, at 11:00 a.m. in the Board of Supervisors' Hearing Room, 1415 Melody Lane, Building G, Bisbee, Arizona.

Present: Frank Antenori, Chairman; Tom Crosby, Vice-Chairman; Kathleen L. Gomez, Supervisor

Staff Present: Sharon Gilman, Interim County Administrator
Joe Casey, Interim Deputy County Administrator
Denise Riden, Civil Deputy County Attorney
Lara Loewenheim, Clerk of the Board

Attendees: Monica Miranda, Finance Director
Sacha Dwyer, Deputy Director of Finance
Stacy Fenhaus, Budget Manager

Chairman Antenori called the meeting to order at 11:33 a.m.

ITEMS FOR DISCUSSION

Board of Supervisors

1. Budget Work Session - Discussion of the County Budget for Fiscal Year 2025-2026, specifically: Finance/Procurement

Monica Miranda, Finance Director, presented this item using a PowerPoint presentation. Ms. Miranda explained that the Finance Department is relatively small within the county's general fund. She stated the FY2025 salary budget totals \$1,148,380 and the operational budget is \$247,451, with a \$50,400 increase requested for FY2026 to cover Certified Public Accountant (CPA) auditing and financial consulting services. She stated Procurement's FY2025 salary budget is \$248,239 with no requested changes for FY2026. She stated the Finance department supports the county through financial reporting, payroll, grants, procurement, and internal controls, emphasizing accuracy, accountability, and compliance.

Ms. Miranda stated that the Finance Department consists of 13 full-time staff, with an additional 3 in Procurement, all managing a range of financial operations and systems. She stated the team handles accounting, payroll, grants administration, procurement, capital assets, and New World system access and training. Ms. Miranda stated that the key expenses include professional services for financial consulting, audit preparation, and compliance with new Governmental Account Standards Board (GASB) standards, as well as software like Gravity and Bonfire. She stated a major funding request was made to contract a CPA firm for audit prep and consulting, especially needed during the upcoming Enterprise Resource Planning (ERP) system implementation.

The Board and staff discussed the distinction between the routine Auditor General's

audit and the additional audit support being requested. Chairman Antenori stated the regular audit ensures basic financial alignment, while the proposed help would support preparation of detailed reports like the Annual Comprehensive Financial Report (ACFR) and Annual Expenditure Limitation Report (AELR). Chairman Antenori stated the goal is to ease workload during ERP implementation by hiring an outside CPA firm that could also utilize the Gravity software.

Ms. Miranda explained that Finance is working on restructuring the chart of accounts as part of the new ERP system implementation. She stated the current system, New World, has account codes that are scattered and don't flow cleanly into government reporting modules, causing challenges. She stated the goal is to simplify the structure, so new staff can easily identify categories like public safety or health and welfare in financial statements. She stated the new Tyler Technologies system will also allow for easier document access, letting users click directly into invoices for clarity and efficiency.

Ms. Gilman clarified that ERP stands for Enterprise Resource Program, which the Board previously approved after a bidding process. She stated the new system will go beyond payroll and cover the entire financial ledger, including procurement, contracts, leases, accounts payable, and revenue. Ms. Miranda stated the goal is to reduce manual data entry by integrating with systems like pcard and bank statements for automatic uploads and that would streamline processes and reduce human error across departments.

Ms. Miranda explained that contracting out financial reporting support would free up her time for critical reconciliation work during ERP implementation. She stated it's essential to ensure that historical data matches financial reports and that all systems integrate correctly.

In response to the Board, Ms. Miranda clarified that many departments already have their own finance personnel to manage daily operations like accounts payable, payroll, pcard transactions, and grants. She stated finance is not centralized, so the main department acts more as an oversight body for county-wide financial transactions.

Ms. Dwyer explained that larger departments often have finance staff who serve as intermediaries between departmental operations and central finance. She stated individuals understand both the specific needs of their departments and the broader accounting and reporting requirements.

Mr. Casey clarified that the current systems in use are New World for finance and ADP for payroll. He stated the new ERP system will replace both, combining finance and payroll functions into a single, integrated platform. This change will reduce manual processes and could eventually eliminate the need for tools like Gravity.

Chairman Antenori adjourned the meeting at 12:06 p.m.

APPROVED:

Frank Antenori, Chairman

ATTEST:

Lara Loewenheim, Clerk of the Board