



City of Pataskala Finance Department
James M. Nicholson, Finance Director
Finance Director's Report to Council

Current Projects & Issues

- **March 2022** – We successfully closed the books for the month of March and have prepared the summary financial report. Due to recent time constraints and my being on vacation, however, I've not yet been able to produce the monthly Financial Condition Report for March. It's my intention, however, to have the monthly financial report prepared and distributed shortly.
- **2021 Financial Reporting & Audit** – We completed the preparation of all schedules and documents required to support the creation of the 2021 GAAP accrual-based financial statements for the city, as well as the development of the 2021 Comprehensive Annual Financial Report (CAFR). The auditors were on site for their field work and testing the week of April 11th. I am pleased to report that they completed their work in only 2 days! The brevity of their visit is a testament to the effort put forward by the department to prepare and provide the necessary schedules and reports to the auditors. Additionally, we give them 'read-only' access to our accounting and budgetary control system (VIP) which allowed them to perform much of the testing prior to coming on-site. While they still need to complete their audit of the final version of the financial statements and, based upon their exit interview, they found nothing of any concern during the review. We are always very pleased when that is the result of all our efforts.
- **Time & Attendance/Leave Accruals** – Given all the issues we've had related to Paycor's implementation of an updated time and attendance system, we are looking at alternatives to replace it. We recently had a presentation given by HR Butler on a system that would completely replace Paycor's time and attendance, employee leave accrual, human resources, and payroll system. At this point, we are overall pleased with the features/functionality of the system and its pricing. However, we are just beginning to do our reference checking and due diligence. If we were to proceed with the transition, it would most likely be scheduled for October 1, 2022 in order to minimize the impact to quarterly federal, state and local tax filings. By targeting Q4-22 as the cutover date, we would have ample time to train the department heads and employees on using the new system.
- **ARPA Grant Program** – I was recently able to successfully complete and submit the annual NEU reporting for the grant program, which was due on April 30th.
- **Human Resources** – We are currently assisting the Parks Manager in his recruiting efforts for seasonal employees to operate the swimming pool and grounds maintenance, and the Utility Director to recruit applicants for the Utility Service Technician position. We are also working with Clemons Nelson on an update to the employee handbook.