

R4	Within six (6) months, the Auditor and Assistant CAO/Finance should participate in a facilitated debrief of activity and decisions reached between their offices over the last two (2) years.	
R5	After completion of R4, the Auditor and Assistant CAO/Finance will develop a plan to continue a strong working relationship	

The following governing boards are required to respond within 90 days pursuant to Penal Code sections §933 and §933.05:

Board of Supervisors: F1, F2, F3, F4, F5, R3

The following elected county official are required to respond within 60 days:

Assessor: Section Narrative

Auditor: F1, F4, F5, R1, R2, R4, R5

Tax Collector/Treasurer: Section Narrative

The following appointed officials are invited to respond within 60 days:

Chief Administrative Officer: F1, F2, F3, F4, F5, R3

Assistant CAO/Human Resources: F2, F3, F5, R4, R5

Per Penal Code §933.05(a)(1) and (2), responses must include acceptance, refusal, and/or clarification of the findings, and a commitment to implementing the recommendations, as appropriate, per Penal Code §933.5(b)(1)(2)(3) and (4).

Reports issued by the Grand Jury do not identify individuals interviewed. Penal Code section 929 requires that reports of the Grand Jury not contain the name of any person or facts leading to the identity of any person who provides information to the Grand Jury.

Continued Technology and Software Lessons

County uptake in current technology and purchasing of various software systems was a topic of research for the previous 2022-2023 Mariposa County Civil Grand Jury. Their report described a digital divide that affects different generations, as well as rural and urban communities. However, “while technology is a tool to help accomplish goals and to work more efficiently, it is only as good as those who manage and use it.”²

The 2023-2024 Mariposa County Civil Grand Jury had similar findings in this regard. The MCCGJ would like to acknowledge that progress has been made in improving the accessibility and modernity of County technology, however there are still ongoing issues that affect the efficiency of County services, in addition to concerns with the implementation of new software.

Similar with specific investigations undertaken by the 2023-2024 MCCGJ, facts in the technology area emerged during the many interviews held with County employees, recognizing the use of computers throughout Mariposa County government.

Mariposa County uses various computer systems for different purposes. The legacy system is an IBM AS/400 system using “green screen” data terminals (IBM 3270). The AS/400 system is still in use in many County departments for essential functions. A newer system from Oracle was acquired several years ago and was intended to fully replace the AS/400 system, but thus far it has not. Other software products that have been procured by the County includes software from Megabyte, used for the accounting, auditing, and assessment of property taxes; and Tyler, which is a permitting software that is oriented to operate best with Apple client platforms and is currently in the implementation stage. Tyler is expected to go live this upcoming fall.

The Tyler software is intended to improve transparency, consistency, and tracking of development permits by allowing various users, including the public, to review the status of a permit and its outstanding requirements. One of the other key benefits offered by Tyler database products is improved efficiency and database integrity attained by moving databases to a cloud configuration versus using individual Excel spreadsheets spread around between various departments. The spreadsheet-based recordkeeping was developed on an as-needed basis over the years and has many vulnerabilities involving data loss, inconsistency in recordkeeping, and limited access to information between individual permit reviewers. Tyler is expected to increase the sharing of information and consolidate review processes when it comes to development permits. However, the process of implementing Tyler software within existing County systems will be integral to its success. The incomplete transition from AS/400 to Oracle offers a few lessons and forewarnings for Tyler implementation.

A number of obstacles have prevented a complete transition from AS/400 to Oracle from occurring. Based on the MCCGJ’s research, one of the main issues is a lack of adequate training and experience in using the new Oracle system, especially at its initial implementation, which occurred during the COVID-19 pandemic and was largely missed. Training is generally provided to individuals on an as-needed basis, rather than a comprehensive one-time training on Oracle’s modules. A weekly “office hours” and help line exist for County staff but these solutions do not address the lack of training within departments and incomplete implementation of Oracle’s modules, such as the Accounts Receivable module. As a result, many County departments use both Oracle and AS/400, if not paper, for various functions, especially for the management of finances. This requires double entry of critical data, wasting valuable staff time and capacity, while also increasing the rate of human error.

These issues with Oracle offer some points of consideration for the implementation of Tyler. Training at the onset of software implementation will be critical. It will be important to allow for adequate time for County staff to become comfortable with the software before it becomes available to the public. It is possible that existing systems for processing development permits may have to change to adapt to the structure created by the software and this requires plenty of time to determine. Additionally, Tyler’s

primary compatibility with Apple products is important to resolve when the majority of County employees rely on Microsoft technology.

FINDINGS		RESPONSES
F1	Incomplete implementation of Oracle and continued use of multiple software systems has necessitated double entry of data, which has led to increased rates of error and time dedicated to data entry in County services	
F2	Tyler's platform limitations and rigorous schedule for release raises concerns about the success of implementation	
F3	Technology and software support, training and assistance is lacking, leading to a slow transition to Oracle.	
F4	Multiple County employees use personal phones for county work, Multiple Factor Authentication, and communication, which raises concerns about security.	
RECOMMENDATIONS		RESPONSE
R1	Within six months, the Auditor, CAO and Assistant CAO/finance should complete a plan for elimination of AS400 from 90% of County activities by the end of FY 2025-26.	
R2	The County should examine methods of eliminating double entry in County functions within six (6) months.	
R3	The County should allow for ample time to implement Tyler while being aggressive about complete implementation of the new system.	
R4	The County should fully implement the Oracle Accounts Receivable module within one (1) year, in addition to any other areas of incomplete implementation.	

R5	The County should review use of private cell phones for work activities.	
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The following governing boards are required to respond within 90 days pursuant to Penal Code sections §933 and §933.05:

Board of Supervisors: F1, F2, F3, F4, F5, R1, R2, R3, R4, R5,

The following elected county official is required to respond with 60 days:

County Auditor: F1, R1, R2, R4

The following appointed officials are invited to respond within 60 days:

Chief Administrative Officer: F1, F2, F3, F4, F5, R1, R2, R3, R4, R5, R6

Assistant CAO/Human Resources: F1, R1, R2, R4

Per Penal Code §933.05(a)(1) and (2), responses must include acceptance, refutation, and/or clarification of the findings, and a commitment to implementing the recommendations, as appropriate, per Penal Code §933.5(b)(1)(2)(3) and (4).

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Complaints and Code Compliance

Multiple departments lack written procedures on how to handle, track, and respond to complaints. As a result, many citizens feel unheard and forgotten. The public is positioned to best understand the flaws of County processes; therefore, their complaints must be taken seriously. One of the County entities that handles the most complaints is the Code Compliance Division, housed under the Planning Department. The current Code Compliance Division processes and procedures illustrate some of the broader issues associated with complaint management across County departments.

The Code Compliance Division investigates complaints relating to code violations, for example, grading without a permit or structures built within setback areas, but life and safety issues are usually the primary concern with investigations. Investigations regarding code violations begin predominately with citizen complaints. A citizen can submit a Request for Investigation (RFI), anonymously or not. Reporting forms are available at the Planning Department and online. They can be mail, faxed, or emailed. Once an RFI is received, Code Compliance staff assigns an RFI number through the AS400/HTE system and tracks cases through an Excel spreadsheet with restricted access. The assigned RFI number does not necessarily carry through to other reviewing entities. Review of complaints by other County entities is generally completed via hard copy forms or over email.