



## Legislation Text

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**File #:** 24-1200, **Version:** 1

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Human Resources Department recommending the Board discharge Human Resources from further accountability to collect the debts listed on the attached Discharge of Accountability Summary in the amount of \$36.20, pursuant to Government Code Sections 25257 through 25259.

**FUNDING:** N/A

### **DISCUSSION / BACKGROUND**

County of El Dorado employees receive various health and ancillary plan benefits pursuant to terms and conditions of their bargaining unit Memoranda of Understanding (MOU). Eligible employees generally pay for their share of premium costs through payroll deduction. However, when such premiums cannot be deducted, or when an employee ceases to be eligible for County contributions pursuant to the terms of their MOU, Human Resources directly bills the employee for their share of unpaid premiums. Debts that Human Resources is unable to recover are referred to the County's Revenue Recovery officer(s) in the Treasurer-Tax Collector for collection.

Pursuant to Board Policy B-4, dated July 26, 2022, if the Treasurer-Tax Collector rejects the debt, the debt remains the responsibility of the originating department until the debt is collected in full or the department head is discharged from accountability.

Government Code Sections 25257 through 25259 govern the discharge of accountability of debts due and payable to the County. The law allows the Board of Supervisors to make an order discharging the department, officer, or employee from further accountability when the debts are determined to be uncollectible because the amount owed is too small to justify the cost of collection.

Department of Human Resources is requesting authorization to approve immediate discharge of two debts totaling \$36.20. These debts were rejected for collection by the Treasurer-Tax Collector for being too small to justify the cost of collection. Upon approval by the Board, Human Resources will take necessary steps to reflect the Discharge of Accountability in our collection system.

### **ALTERNATIVES**

While the Board of Supervisors could choose to not approve the Discharge of Accountability, this option is not recommended as the amount owed is too small to justify the further investment of staff time and resources towards the attempted recovery of accounts otherwise found to be uncollectible to date.

### **PRIOR BOARD ACTION**

The Department of Human Resources has not previously submitted a Discharge of Accountability for these debts. Except when a debt is rejected for collection by the Treasurer-Tax Collector for being too small to justify the cost of collection, the department works with and through the County's Revenue Recovery officers for discharge of referred accounts. The Board of Supervisors has previously approved Discharge of Accountability for debts that the Department of Human Resources is unable to recover, including most recently, on June 18, 2024, Legistar file 24-0697; June 27, 2023, Legistar file

23-1174; and June 6, 2023, Legistar file 23-1009.

**OTHER DEPARTMENT / AGENCY INVOLVEMENT**

N/A

**CAO RECOMMENDATION / COMMENTS**

Approve as recommended.

**FINANCIAL IMPACT**

While there is a financial impact associated with the County providing services for which no compensation was received, there is no change to the department's budget. These debts are considered uncollectible and have not been factored into fund balances or projected revenues for the department.

**CLERK OF THE BOARD FOLLOW UP ACTIONS**

N/A

**STRATEGIC PLAN COMPONENT**

N/A

**CONTACT**

Joseph Carruesco, Director of Human Resources