



## **KENAI PENINSULA BOROUGH**

### **Assessing Department**

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**MIKE NAVARRE**  
**BOROUGH MAYOR**

### **MEMORANDUM**

DATE: October 18, 2017

TO: Kelly Cooper, Assembly President  
Members, Kenai Peninsula Borough Assembly

THRU: Mike Navarre, Borough Mayor *MN*

FROM: Tom Anderson, Borough Assessor *TCA*

SUBJECT: Action Plan in Response to State Assessor Audit Report

The Alaska State Assessor and Assistant State Assessor visited the Kenai Peninsula Borough Assessing (KPB) Department on February 21, 2017, and conducted an on-site assessment performance audit. The Office of the State Assessor (OSA) followed up over the spring and summer with multiple data requests of the Borough Assessing Department as it reviewed the department's procedures, practices, quality control and valuation models. The state last conducted a performance audit of the Borough Assessing Department in 2008. The OSA issued a report of this audit on September 19, and the KPB Assessing Department issued a response on the same date. Copies of both were distributed to Assembly Members on September 27.

The audit report noted a number of areas where our operations and processes can be improved and provided recommendations for improvement. This memorandum contains plans for action in response to these recommendations.

Performance Measures: The Assessor will review performance measures included in the department's annual budget documents to identify what qualitative performance measures we can track that support the stated goals and objectives, in addition to the quantitative performance measures we have used in recent years.

Employee Classification and Compensation Studies: The Assessor may request from the Human Resources Department a classification and compensation study for some positions within the Assessing Department which may be classified and compensated too low to attract the best qualified applicants.

Borough Code: The Assessor will review the changes and additions to Borough Code recommended in the report with the Borough Legal Department, although the Assessor does not necessarily agree with some of the OSA's recommendations on this issue.

Training: The Department will seek out additional training opportunities for key staff, including out of state classes, and will create a written plan for continuing education for all staff, subject to available resources and the availability of desired courses.

Job Descriptions: The Assessor will review all job descriptions within the department to ensure that all responsibilities of each job are explicitly stated, including quality control, minimum qualifications for education and experience, and whether to include a requirement for a professional designation or certification for key positions.

Management Procedures and Internal Controls: Department managers will review the sufficiency and clarity of written documents controlling valuation model specification, stratification and calibration.

Land Valuation: The Department has assigned the highest priority to collection and quality control of land influence factors borough wide. Land appraisal staff and managers are reviewing the land valuation model specification, stratification and calibration in order to further improve model performance and to bring measures of dispersion within established professional standards. Land staff has enabled additional use of GIS tools to populate land influences and to review for quality control, and has implemented additional procedures to review final modeled values for consistency and accuracy.

Public Outreach: The Department will explore opportunities for additional public outreach, to provide advance notice of planned canvass inspection areas, to raise awareness of the need for cooperation from property owners in allowing inspections, and to communicate how providing the department with accurate sales information will help to improve the accuracy of our market models.