

**BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA, STATE OF CALIFORNIA**

**ORDINANCE RELATING TO THE )  
QUALIFICATIONS OF THE AUDITOR, ) ORDINANCE NO. 839  
TREASURER AND TAX COLLECTOR )  
AND DELEGATION OF INVESTMENT )  
AUTHORITY TO TREASURER )**

**THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA, STATE OF CALIFORNIA, ORDAINS AS FOLLOWS:**

**Ordinance Section One: NON CODIFIED FINDINGS AND DECLARATION:**

1. California *Government Code* § 26945 has been amended regarding the qualifications for Auditor and the Board desires to update those qualifications.
2. California *Government Code* § 27000.7, 27000.8 and 27000.9 has been added which enables a county board of supervisors to adopt an ordinance, by majority vote, prescribing certain qualifications and continuing education requirements for county treasurer-tax collector.
3. California *Government Code* § 27001.1 enables a board of supervisors to delegate the authority to invest county treasury funds to the treasurer.

**Ordinance Section Two: Part 2, Chapter 12 of the Sierra County Code is hereby amended in its entirety to read as follows:**

**CHAPTER 2.12 - CLERK-RECORDER**

**Sections:**

**2.12.020 Warrant Considered Lost**

**2.12.040 Minimum Qualifications for Auditor**

**2.12.020 Warrant Considered Lost**

This Section is hereby repealed (and replaced with § 2.13.30).

**2.12.040 Minimum Qualifications for Auditor**

This Section is hereby repealed (and replaced with § 2.13.010).

**Ordinance Section Three: Part 2, Chapter 13, Sections 010 through 030 of the Sierra County Code is hereby added to read as follows:**

**CHAPTER 2.13 - AUDITOR**

**2.13.010 Minimum Qualifications for Auditor**

**2.13.020 Subsequent Statutory Amendment**

**2.13.030 Warrant Considered Lost**

**2.13.010 Minimum Qualifications for Auditor**

The minimum qualifications for Auditor as set forth in California *Government Code* § 26945, as existing or hereafter amended, are adopted as follows:

No person shall hereafter be elected or appointed to the office of County Auditor unless the person meets at least one of the following criteria:

- (a) The person possesses a valid certificate issued by the California State Board of Accountancy under the *Business and Professions Code* commencing with § 5000 showing the person to be, and a permit authorizing the person to practice as, a certified public account or as a public accountant.
- (b) The person possesses a baccalaureate degree from an accredited university, college or other four-year institution, with a major in accounting or its equivalent, as described in *Business and Professions Code* § 5081.1(a).
- (c) The person possesses a certificate issued by the Institute of Internal Auditors showing the person to be a designated professional internal auditor, with a minimum of 16 semester units, or their equivalent, in accounting, auditing, or finance.
- (d) The person has served as county auditor, chief deputy county auditor, or chief assistant county auditor for a continuous period of not less than three years.

**2.13.020 Subsequent Statutory Amendment**

In the event that *Government Code* § 26945 is subsequently amended, it is intended that the qualifications for Auditor be governed by such subsequent amendment, provided that such amendment does not significantly reduce the qualifications for Auditor.

**2.13.030 Warrant Considered Lost**

Pursuant to *Government Code* § 29853, a warrant shall be considered lost by the Auditor if it has been mailed and has not been received by the addressee within seven (7) days after the date of mailing.

**Ordinance Section Four: Part 2, Chapter 56, Sections 020 through 070 of the Sierra County Code is hereby amended to read as follows:**

**CHAPTER 2.56 TREASURER-TAX COLLECTOR**

- 2.56.020 Installment Payment of Escaped Assessments**
- 2.56.030 Minimum Qualifications for Treasurer and Tax Collector**
- 2.56.040 Subsequent Statutory Amendment**
- 2.56.050 Continuing Education Requirement**
- 2.56.060 Delegation of Investment Authority**
- 2.56.070 Severability**

**2.56.020 Installment Payment of Escaped Assessments**

This Section is hereby repealed.

**2.56.030 Minimum Qualifications for Treasurer and Tax Collector**

The minimum qualifications for Treasurer and Tax Collector as set forth in California *Government Code* § 27000.7 as existing or hereafter amended, are adopted as follows:

- (a) No person shall be eligible for elections or appointment to the office of county treasurer or county treasurer-tax collector of any county unless that person meets at least one the following criteria:
  - (1) The person has served in a senior financial management position in a county, city or other public agency dealing with similar financial responsibilities for a continuous period of not less than three years, including, but not limited to, treasurer-tax collector, auditor, auditor-controller, or the chief deputy or an assistant in those offices.
  - (2) The person possesses a valid baccalaureate, masters or doctoral degree from an accredited college or university in any of the following major fields of study: business administration, public administration, economics, finance, accounting, or a related field, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing or finance.

(3) The person possesses a valid certificate issued by the California State Board of Accountancy pursuant to Chapter 1 (commencing with Section 5000) of Division 3 of the *Business and Professions Code*, showing that person to be, and a permit authorizing that person to practice as, a certified public accountant.

(4) The person possesses a valid charter issued by the Institute of Chartered Financial Analysts showing the person to be designated a Chartered Financial Analyst, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.

(5) The person possesses a valid certificate issued by the Treasury Management Association showing the person to be designated a Certified Cash Manager, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.

(b) This section shall only apply to any person duly elected or appointed as a county treasurer, county tax collector, or county treasurer-tax collector on or after January 1, 1998.

#### **2.56.040 Subsequent Statutory Amendment**

In the event that *Government Code* § 27000.7 is subsequently amended, it is intended that the qualifications for Treasurer and Tax Collector be governed by such subsequent amendment, provided that such amendment does not significantly reduce the qualifications for Treasurer and Tax Collector.

#### **2.56.050 Continuing Education Requirement**

The minimum Continuing Education requirements for Treasurer and Tax Collector are as set forth in *Government Code* § 27000, *et seq.* as existing or hereafter amended, are adopted as follows:

(1) Any duly elected county Treasurer, County Tax Collector, or county treasurer-tax collector serving in that office on January 1, 1996, may serve for his or her remaining term of office during which period of time the requirements of this section shall not apply.

(2) After the election of a county treasurer, county tax collector, or county treasurer-tax collector to office, that person shall complete a valid continuing course of study as prescribed in this section, and shall during the person's four-year term of office on or before June 30 of the fourth year, render to the State Controller a certificate indicating that the person has successfully completed a continuing education program consisting of, at a minimum, 48 hours, or the equivalent amount of continuing education units within the discipline of treasury

management or public finance or both, offered by a recognized state or national association institute, or accredited college or university, that provides the requisite educational programs prescribed in this section.

(3) The willful or negligent failure of any county treasurer, county tax collector, or county treasurer-tax collector to comply with these requirements shall be deemed a violation of *Government Code* § 27000.8.

**2.56.060 Delegation of Investment Authority**

The county treasurer is hereby delegated the authority to invest or reinvest the funds of the county and the funds of other deposits in the county treasury, pursuant to the *Government Code* commencing with Section 53600. The county treasurer shall thereafter assume full responsibility for those transactions until the board of supervisors by ordinance, revokes its delegation of authority. Nothing in this section shall limit the county treasurer's authority pursuant to Sections 53665 or 53684. (*Government Code* 27000.1.)

**2.56.070 Severability**

If any provision, clause, sentence, or paragraph of this ordinance or the application thereof to any person, establishment, or circumstances shall be held invalid, such invalidity shall not affect the other provisions or application of the provisions of this ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are hereby declared to be severable.

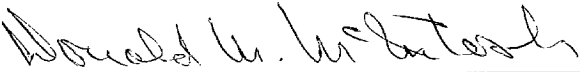
**Ordinance Section Five:** This ordinance shall take effect thirty (30) days after its passage. Before the expiration of fifteen (15) days after passage of this ordinance, it shall be published once with the names of the members of the Board of Supervisors voting for and against the ordinance in the Mountain Messenger, a newspaper of general circulation published in the County of Sierra, State of California.

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Introduced at a regular meeting of the Board of Supervisors held on the 2nd day of April, 1996, and passed and adopted by the Board of Supervisors of the County of Sierra, State of California, on the 16th day of April, 1996, by the following roll call vote, to-wit:

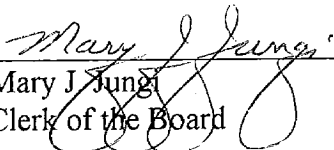
AYES: Supervisors McIntosh, Luchessi, Bowling, Whitley  
NOES: Supervisor McCaffrey  
ABSTAIN: None  
ABSENT: None

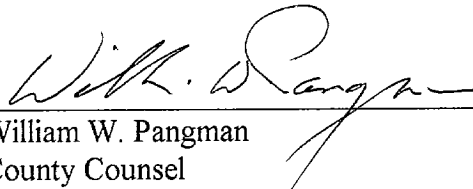
COUNTY OF SIERRA

  
\_\_\_\_\_  
Donald McIntosh, Chairman  
Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Mary J. Jung  
Clerk of the Board

  
\_\_\_\_\_  
William W. Pangman  
County Counsel

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