

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY
AND RECORD OF ACTION**

August 22, 2023

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Adoption of a Resolution Relating to Discharge from Accountability for Collection of Sums Owed to San Bernardino County

RECOMMENDATION(S)

Adopt **Resolution No. 2023-159** authorizing and designating the San Bernardino County Auditor-Controller/Treasurer/Tax Collector, in his official capacity as the County Auditor, and his successors, to exercise the powers set forth in Government Code sections 25257(a), 25258 and 25259, as allowed by Government Code section 25259.5, and supersede the delegation of authority to the County Auditor/Controller on October 1, 1984, in Item No. 51, effective August 22, 2023.

(Presenter: Ensen Mason, Auditor-Controller/Treasurer/Tax Collector, 382-7000)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Improve County Government Operations.

Operate in a Fiscally-Responsible and Business-Like Manner.

FINANCIAL IMPACT

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost), as it is non-financial in nature.

BACKGROUND INFORMATION

Government Code sections 25257 through 25259 allow for the discharge from accountability for the collection of certain accounts receivable if the amount due and payable is too small to justify the cost of collection, the likelihood of collection does not warrant the expense involved, or the amount due has been otherwise lawfully compromised or adjusted. Such discharge of accountability does not constitute a release of any person from liability for the payment of any amount. Government Code section 25259.5 states the Board of Supervisors (Board) may, by resolution, authorize and designate the County Auditor to exercise the powers set forth in sections 25257 through 25259. The proposed Resolution will formalize the existing designated authority to the County Auditor-Controller/Treasurer/Tax Collector, in his official capacity as the County Auditor, and his successors, in accordance with Government Code section 25259.5, which requires a resolution.

On October 1, 1984 (Item No. 51), the Board authorized and designated the County Auditor/Controller to exercise the powers set forth in Government Code sections 25257 through 25259. The Board further approved County Policy 05-60, "Discharge from Accountability for Collection of Sums Owed to the County," requiring that all departments, offices, agencies, and

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Board-governed Special Districts requesting discharge from accountability for collection of sums owed to San Bernardino County shall obtain such discharge from the County Auditor per Government Code section 25259.5. The proposed Resolution, upon its effective date, will supersede the October 1, 1984, delegation of authority to the County Auditor/Controller.

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel, 387-5455) on July 13, 2023; Finance (Penelope Chang, Administrative Analyst, 387-4886) on July 25, 2023; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on July 25, 2023.

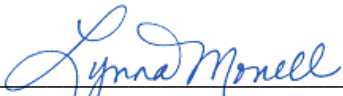
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Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Joe Baca, Jr. Seconded: Curt Hagman
Ayes: Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.
Absent: Col. Paul Cook (Ret.)

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: August 22, 2023



cc: w/Resolution
File - Auditor-Controller/Treasurer/Tax Collector
CCM 08/28/2023