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ORDINANCE NO. 4453

An ordinance of San Bernardino County, State of California, adding sections 12.0307 through 12.0310 to Chapter 3 of Division 2 of Title 1 all of the San Bernardino County Code, relating to powers and duties of the Auditor-Controller.

The Board of Supervisors of the County of San Bernardino, State of California, ordains as follows:

SECTION 1. Section 12.0307 is added to Chapter 3 of Division 2 of Title 1 of the San Bernardino County Code, to read:

The Auditor-Controller shall be the Chief Accounting Officer of the County and shall prescribe and exercise general supervision, including the ability to review departmental and countywide internal controls over the accounting forms and method of keeping the accounts of all offices, agencies, departments and districts under the control of the Board of Supervisors, and of all districts whose funds are kept in the County treasury.

SECTION 2. Section 12.0308 is added to Chapter 3 of Division 2 of Title 1 of the San Bernardino County Code, to read:

The Auditor-Controller shall maintain such accounts and statistics and prepare such reports therefrom as the Board of Supervisors deems necessary for its information and use in the management and control of the operations of the County and of all districts whose funds are kept in the County treasury.

SECTION 3. Section 12.0309 is added to Chapter 3 of Division 2 of Title 1 of the San Bernardino County Code, to read:

The Auditor-Controller shall cause to be audited annually the books, accounts, money, securities and records of the offices, agencies, departments, separate entities, and districts under the control of the Board of Supervisors, and of all districts whose funds are kept in the County treasury. An annual report on all audits shall be filed with the Board of Supervisors, and if the report discloses fraud or gross negligence, a copy thereof shall be filed with the District Attorney.

1 SECTION 4. Section 12.0310 is added to Chapter 3 of Division 2 of Title 1 of the
2 San Bernardino County Code, to read:

3 Any time an individual or firm providing independent audit services is retained,
4 including for purposes of meeting the requirements of this County Code or Government
5 Code sections 12410.5 et seq, the individual or firm may provide auditing services for a
6 period of no more than five (5) consecutive years for the same scope of work. Once an
7 individual or firm has provided independent audit services for a period of five (5)
8 consecutive years, the individual or firm is prohibited from proposing on the same scope
9 of work, for the same office, agency, department, separate entity, and district, for the next
10 competitively procured contract period. The Board of Supervisors may waive the
11 requirements of this section by a majority vote.

12 SECTION 5. The Board of Supervisors declares that it would have adopted this
13 ordinance and each section, sentence, clause, phrase, or portion of it irrespective of the
14 fact that any one or more sections, subsections, clauses, phrases or portions of it be
15 declared invalid or unconstitutional. If for any reason any portion of this ordinance is
16 declared invalid or unconstitutional, then all other provisions of it shall remain valid and
17 enforceable.

18 SECTION 6. This ordinance shall take effect thirty (30) days from the date of
19 adoption. Sections 12.0307, 12.0308 and 12.0309 shall apply retroactively to November
20 3, 2020.

21
22 _____
CURT HAGMAN, Chairman
Board of Supervisors

23
24 SIGNED AND CERTIFIED THAT A COPY
25 OF THIS DOCUMENT HAS BEEN DELIVERED
TO THE CHAIRMAN OF THE BOARD

26 LYNNA MONELL, Clerk of the
27 Board of Supervisors

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STATE OF CALIFORNIA)
) ss.
SAN BERNARDINO COUNTY)

I, LYNNA MONELL, Clerk of the Board of Supervisors of San Bernardino County, State of California, hereby certify that at a regular meeting of the Board of Supervisors of said County and State, held on the 10th day of January, 2023, at which meeting were present Supervisors: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr., and the Clerk, the foregoing ordinance was passed and adopted by the following vote, to wit:

AYES: SUPERVISORS: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Board of Supervisors this 10th day of January, 2023.

LYNNA MONELL, Clerk of the Board of Supervisors of San Bernardino County, State of California

Deputy

Approved as to Form:

TOM BUNTON
County Counsel

By: _____
JOLENA E. GRIDER
Deputy County Counsel

Date: _____