



# San Bernardino County

## Legislation Text

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**File #: 7295, Agenda Item #: 61**

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

**January 10, 2023**

**FROM**

**ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector**

**SUBJECT**

Adoption of a Resolution and Ordinance Relating to Powers and Duties of the Auditor-Controller

**RECOMMENDATION(S)**

1. Adopt Resolution designating the San Bernardino County Auditor-Controller as the Chief Accounting Officer for the County effective retroactively to November 3, 2020 (Five votes required).
2. Adopt Ordinance 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, which was introduced on December 13, 2022, Item No. 88, applying Sections 12.0307 through 12.0309 retroactively to November 3, 2020.

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

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**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).

**BACKGROUND INFORMATION**

The proposed Resolution generally adopts the provisions of Chapter 3.5, Part 3, Division 2 of Title 3 of the Government Code (sections 26880, et seq.) designating the Auditor-Controller as the Chief Accounting Officer for the County, with a retroactive effect date of November 3, 2020. Certain duties performed by the Auditor-Controller, specifically those related to the duties as the Chief Accounting Officer of the County, must be delegated through a Resolution passed by a unanimous vote of the Board of Supervisors (Board) as required by Government Code section 26885. Additionally, Government Code section 25250 directs the Board to examine and audit, or cause to be audited, the financial accounts and records of all officers having responsibility for the money belonging to the County. If no delegation is made, the Board is responsible for fulfilling these duties.

The ordinance adds sections 12.0307 through 12.0309 to the San Bernardino County Code to detail the powers and duties of the Auditor-Controller when acting as the Chief Accounting Officer for the County, as specified in Government Code sections 26880 through 26885 and Government Code section 25250. The proposed ordinance enacts Sections 12.0307 through 12.0309 relating to the duties of the Auditor-Controller retroactively to November 3, 2020.

Additionally, section 12.0310 limits individuals or firms providing independent auditing services to a maximum contract period of five consecutive years for the same scope of work.

The ordinance was introduced on December 13, 2022, Item No. 88. The recommendation before the Board today will adopt the ordinance on the Consent Calendar.

**PROCUREMENT**

N/A

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Kristina Robb, Principal Assistant County Counsel, 387-5455) on November 15, 2022; Finance (Penelope Chang, Administrative Analyst, 387-4886) on November 17, 2022; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on November 17, 2022.