



**County Administrative Office
COUNTY OF TULARE
AGENDA ITEM**

BOARD OF SUPERVISORS

KUYLER CROCKER
District One
PETE VANDER POEL
District Two
AMY SHUKLIAN
District Three
J. STEVEN WORTHLEY
District Four
MIKE ENNIS
District Five

AGENDA DATE: June 20, 2017

Public Hearing Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Personnel Resolution attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
CONTACT PERSON: Sophia Almanza PHONE: (559) 636-5005				

SUBJECT: Amend ordinance code to add qualifications for combined position of Auditor-Controller/Treasurer-Tax Collector

REQUEST(S):

That the Board of Supervisors:
On June 20, 2017

1. Introduce and waive the first reading of an ordinance amending Sections 1-3-2060 and 1-3-2061, and adding 1-3-2063 of Article 23 of Chapter 3 of Part 1, Pertaining to Other County Offices. Unanimous vote at a regular meeting with all members present is required.
2. Set the second reading for June 27, 2017.

On June 27, 2017.

3. Waive the second reading and adopt an ordinance amending Section 1-3-2060 and 1-3-2061, and adding 1-3-2063 of Article 23 of Chapter 3 of Part 1, Pertaining to Other County Offices. Unanimous vote at a regular meeting with all members present is required.
4. Direct the Clerk to publish the ordinance after adoption as required by law.

SUMMARY:

Currently, the Code of Ordinances for the County of Tulare does not contain any provisions regarding the qualifications of the single combined Office of Auditor-Controller/Treasurer-Tax Collector. However, there are provisions in the Code for the offices of Auditor and Treasurer-Tax Collector.

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The ordinance's primary function is to add a section to the Code, which would require an individual to fulfill the requirements of the Auditor-Controller OR Treasurer-Tax Collector to be eligible for the combined office of Auditor-Controller/Treasurer-Tax Collector.

The proposed ordinance will add the provisions of Government Code sections 26945, 26945.1 and 26946 concerning qualifications for the office of County Auditor - Controller, and sections 27000.7, 27000.8, and 27000.9, concerning qualifications and requirements for the office of County Treasurer-Tax Collector. The qualifications are summarized as follows:

A. Auditor-Controller

1. Minimum Qualifications:

- Education – Possess a baccalaureate degree from an accredited university, college, or other four-year institution, with a major in accounting or its equivalent, as described in subdivision (a) of Section 5081.1 of the Business and Professions Code, *and* has served within last 5 years in a senior fiscal management position in private or public firm dealing with similar fiscal responsibilities for continuous period of not less than 3 years; OR
- Skills and Experience – Have served as County Auditor, Chief Deputy County Auditor, or Chief Assistant County auditor for a continuous period of no less than 3 years; OR
- Certification – Be a Certified Public Accountant (CPA), or Public Accountant, or have a certificate issued by the Institute of Internal Auditors (IA) showing the person to be a designated professional internal auditor, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.

2. Continuing Education:

Continuing Education Requirements of 40 hours in a two-year period (not less than 10 hours per year) in accounting, auditing, or related subjects or any other subject that contributes to professional competence. At least 20 of the hours must be in governmental accounting, auditing, or a related

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subject.

B. Treasurer-Tax Collector

1. Minimum Qualifications:

- Education – Possess 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; OR
- Skills and Experience – Have 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; OR
- Certification – Be a Certified Public Accountant (CPA), Chartered Financial Analyst (CFA), or Certified Cash Manager (CCM) with minimum of 16 college semester units or equivalent in accounting, auditing or finance.

2. Continuing Education:

Continuing Education Requirements of 48 hours (if elected) in a two-year period in treasury management, public finance, public administration, governmental accounting, or other related subject.

C. Requirements of Combined Position

Based on the proposed ordinance section 1-3-2063, to be eligible for election or appointment to the office of Auditor-Controller/Treasurer-Tax Collector, a person must possess the qualifications established by state law for either County Auditor or County Treasurer/Tax Collector. Evidence of such qualifications shall be presented to the Registrar of Voters with a candidate's nomination papers.

D. Adoption Procedure

Adopting the ordinance requires a unanimous vote at a regular meeting with all members present.

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FISCAL IMPACT/FINANCING:

This action will not cause a Net County Cost.

LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:

The Amendments will further the Organizational Performance goal of the Tulare Strategic Business Plan by aligning the Tulare County Ordinance with corresponding sections of California Government Code and by strengthening the requirements of public officials.

ADMINISTRATIVE SIGN-OFF:

Sophia Almanza, MBA
Deputy CAO – Budget and Finance

Michael C. Spata
County Administrative Officer

cc: Auditor-Controller
County Counsel
County Administrative Office (2)

Attachment A - Ordinance

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF TULARE, STATE OF CALIFORNIA**

**IN THE MATTER OF AMEND ORDINANCE)
CODE TO ADD QUALIFICATION FOR) Resolution No. _____
COMBINED POSITION OF) Agreement No. _____
AUDITOR-CONTROLLER/TREASURER-)
TAX COLLECTOR)**

UPON MOTION OF SUPERVISOR _____, SECONDED BY
SUPERVISOR _____, THE FOLLOWING WAS ADOPTED BY THE
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD _____
_____, BY THE FOLLOWING VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST: MICHAEL C. SPATA
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY: _____
Deputy Clerk

* * * * *

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SUPERVISOR _____, THE FOLLOWING WAS ADOPTED BY THE
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AYES:
NOES:
ABSTAIN:
ABSENT:

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COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

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Deputy Clerk

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