

ORDINANCE NO. 10184 (NEW SERIES)

AN ORDINANCE AMENDING COUNTY OF SAN DIEGO ADMINISTRATIVE  
CODE ARTICLE V RELATING TO AUDITOR AND CONTROLLER

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1: ARTICLE V of the County of San Diego Administrative Code is hereby amended to read as follows:

SEC. 90. RECOGNITION OF DEPARTMENT.

There is in the County a Department of Auditor and Controller, hereafter in this Article referred to as the Department, under the supervision of the Auditor and Controller.

SEC. 90.1. RECOGNITION OF AUDITOR AND CONTROLLER.

There is in the County and in the Department a position of Auditor and Controller. Such position shall be in the Unclassified Services of the County and shall be filled by appointment of the Chief Administrative Officer in accordance with the County Charter, Civil Service Rules and County Ordinance.

SEC. 90.2. DUTIES OF THE AUDITOR AND CONTROLLER.

The Auditor and Controller shall act under the supervision of the Chief Financial Officer/General Manager and shall exercise general supervision of all functions of the Department and shall enforce such rules and regulations as are prescribed and approved by the Board of Supervisors.

SEC. 90.3. AUDITOR AND CONTROLLER TO APPOINT PERSONNEL.

The Auditor and Controller shall appoint and employ such personnel as may be necessary to conduct the business of the Department. All appointments and employments made by the Auditor and Controller shall be in accordance with the provisions of the County Charter, Civil Service Rules and County ordinances.

SEC. 90.4. AUDITOR AND CONTROLLER TO PREPARE BUDGET AND SUPERVISE EXPENDITURES.

The Auditor and Controller shall prepare and submit to the Chief Administrative Officer the required annual itemized estimates of the expenditures and revenues for the Department. The Auditor and Controller shall supervise the expenditure of all funds allocated to the Department.

SEC. 91. AUDITING AND FINANCIAL FUNCTIONS OF THE DEPARTMENT.

The Auditor and Controller is the chief accounting officer of the County and shall perform all accounting duties assigned by the County Charter and general law. The Auditor and Controller shall perform all duties considered necessary by the Board of Supervisors, the Chief Administrative Officer or the Chief Financial Officer/General Manager for the formulation of the County's annual budget and for the financial management of County operations.

SEC. 91.1. PREPARATION AND FILING OF ANNUAL INVENTORY.

Each officer or person required by Section 24051 of the Government Code to file an inventory shall file such inventory annually or at such interval as prescribed by the Auditor and Controller, but in no case in excess of three years. The inventory shall be filed with the Auditor and Controller. Two separate inventories shall be prepared in two sections; the Materials and Supplies Inventory, and Fixed Assets Inventory. The Materials and Supplies Inventory shall show all such county property for inventories exceeding an established threshold, determined by the Auditor and Controller, in the person's possession or charge at the close of business on May 31 for off-line inventories and June 30 for on-line inventories. The Materials and Supplies Inventory shall be filed annually on June 30, for fiscal year ending on that date. The Fixed Assets Inventory shall show all such county property in the person's possession or charge at the close of business date established by the Auditor and Controller and shall be filed biannually.

SEC. 91.2. ACCOUNTABILITY, ACCEPTANCE AND RECEIPTING OF INVENTORIES.

Each officer or person enumerated in Section 24051 of the Government Code shall immediately upon assuming his position, either in an acting or permanent capacity, accept accountability for the inventory on hand, and shall receipt for and accept such inventory on a form prepared by and to be filed with the Auditor and Controller. If such officer or person succeeds himself, the preparation, receipting for and acceptance of the inventory on hand may be postponed until the time for the next regular annual inventory or inventories.

SEC. 91.3. NON-PAYMENT FOR FAILURE TO FILE INVENTORY OR FINANCIAL REPORTS.

The Auditor and Controller shall not draw his warrant for the final salary of any officer or person leaving County service who is required by Section 24051 of the Government Code to deliver an inventory, or under authority of Section 34 of the County Charter to file financial reports, until the officer or person has delivered or filed such inventory or financial reports in the prescribed time and manner pursuant to regulations governing their delivery or filing. These regulations shall be in writing and shall be made a part of the County's Administrative Manual.

The Auditor and Controller shall establish procedures to ensure that such officers or persons receive timely notification of the necessity to file said inventories or financial reports and of the penalty provisions of this section. If any officer or person, subject to the provisions of this section, terminates County employment without having delivered or filed required inventory or financial reports, the Auditor and Controller shall immediately notify the officer or person and the Chief Administrative Officer of such fact. Any officer or person to whom notice of failure to deliver or file an inventory or financial report is sent may appeal the Auditor and Controller's determination to the Chief Administrative Officer within 10 days. The Chief Administrative Officer or his designee shall investigate the matter and either require the salary to be paid or uphold the Auditor and Controller's determination not to pay the salary until said inventory or financial report is delivered or filed.

SEC. 91.4. COPY OF SPECIAL DISTRICT AUDITS PROVIDED TO GRAND JURY.

The Auditor and Controller shall make a copy of any audit report of a special district prepared by an independent public accountants and shall transmit said copy, along with his statement indicating the extent of compliance with Government Code section 26909, to the Grand

Jury.

SEC. 91.5. AUDITOR AND CONTROLLER RECORDS AND REPORTS.

(a) The Auditor and Controller shall be responsible for keeping accounts showing the financial transactions of all County departments, offices and other subdivisions of the County. Such accounts and accounting procedure shall be in conformance with generally accepted accounting principles and requirements prescribed by the State Controller and shall be adequate to record:

(1) All budgeted revenue and appropriations, together with additions or transfers thereto and expenditures or transfers therefrom;

(2) All amounts or unexpended appropriations which have been legally encumbered, and the unencumbered, unexpended balances of such appropriations;

(3) All revenues accrued and liabilities incurred;

(4) All cash receipts and disbursements;

(5) All transactions affecting the custody or disposition of County assets.

(b) The Auditor and Controller shall periodically prepare a statement for each reporting period showing such information with respect to the financial conditions of each budget appropriation and the condition of estimated revenues as the Board requires. The statement shall be detailed as to assets, liabilities, revenues, expenditures, appropriations, and unencumbered fund balances in such a manner as to show the financial condition of the county and of each fund and budget unit thereof for that portion of the fiscal year to and including the end of that reporting period. The statement shall also show the cash position of the County in each fund as of the last day of that reporting period. A copy of each statement shall be filed by the Auditor and Controller with the Board, and with such other officials or persons as the Board may designate, not later than the twentieth day following the end of the reporting period. Reporting periods will be prescribed by the Auditor and Controller but shall not be longer than one month.

(c) The Auditor and Controller shall devise adequate systems of internal check of all departments and offices of the County relative to the custody, collection or disbursement of public funds.

SEC. 91.6. [RESERVED.]

SEC. 91.7. DEPOSITS.

(a) Each officer of the County or of a judicial district in the County authorized to collect money shall deposit daily into the County treasury all money collected by or under control of that officer that is payable into the County treasury. Each item deposited shall be properly classified as to funds and accounts affected. Deposits into the County treasury may be made through one or more bank accounts in accordance with rules prescribed by the Auditor and Controller.

(b) The daily deposit required in (a) above may be waived in writing by the Auditor and Controller upon application of a County officer, if either of the following conditions exist:

(1) The aggregate of moneys collected is less than \$100, or

- (2) The headquarters of the officer or employee making collections is so located as to make daily deposit infeasible.

Officers or employees exempted from the daily deposit requirements will deposit accumulated collections on the last working day of each week.

#### SEC. 91.8. ESTABLISHMENT, INCREASE, REDUCTION OR DISCONTINUANCE OF REVOLVING FUNDS.

The County Auditor and Controller shall perform the function of the Board of Supervisors to establish, increase, reduce or discontinue any of the revolving funds of County officers provided for in Title 3, Division 3, Chapter 2, Article 2 of the Government Code commencing with Section 29320. In doing so, the Auditor and Controller shall be subject to the same requirements and limitations otherwise prescribed for the Board of Supervisors; shall, in lieu of acting by resolution, act by signed statement having the same content otherwise prescribed for resolution of the Board of Supervisors; and shall render a written report to the Board of Supervisors at the end of each fiscal year identifying the revolving funds in existence during the fiscal year, the amount of such funds, and the officer using the fund.

#### SEC. 92. REVENUE AND RECOVERY FUNCTIONS OF THE DEPARTMENT.

The Department will provide professional collections and revenue recovery services which will serve all levels of County Government to maximize the recovery of moneys due and owing. The Auditor and Controller shall review and make recommendations upon all budget requests for collection of accounts receivable which may be assigned to the Department. In carrying out these functions, the Department shall perform such functions as may be assigned to it including the following:

- (a) The billing and collections of moneys for health care provided by the Health and Human Services Agency. This includes recovery from State and Federal subsidized programs.
- (b) The billing and collection of costs for the support and maintenance of minors placed by order of the Juvenile Court in any of the County Juvenile Probation Facilities or out of home placements.
- (c) The billing and collection on welfare frauds and overpayments.
- (d) The billing and collection of General Relief repayments. Further, the Auditor and Controller is authorized to defer billing, or compromise and settle a General Relief account when investigation reveals that such action is in the best interest of the County.
- (e) The processing, maintenance and recovery on Grants of Liens in favor of the County.
- (f) Act on behalf of the Chief Probation Officer to collect fines, restitution, costs of probation supervision, costs of pre-sentence investigation, and other associated fees and costs.
- (g) Screen felony and misdemeanor defendants who request court-appointed attorneys to determine whether they can afford to pay for their own legal defense in lieu of County paid services.
- (h) Enforce recovery on accounts receivable for all County departments when directed to do so by the Chief Administrative Officer and the Board or by agreement between the Office of

Revenue and Recovery and County departments.

(i) The billing and collection of fines and fees for State or court agencies by signed agreement between the Office of Revenue and Recovery and the agency.

SEC. 93. [RESERVED.]

SEC. 93.1. [RESERVED.]

SEC. 93.1.1. [RESERVED.]

SEC. 93.2. [RESERVED.]

SEC. 93.3. [RESERVED.]

SEC. 93.4. [RESERVED.]

SEC. 93.5. [RESERVED.]

SEC. 93.6. [RESERVED.]

SEC. 93.7. [RESERVED.]

SEC. 93.8. [RESERVED.]

SEC. 93.9. [RESERVED.]

SEC. 93.10. [RESERVED.]

SEC. 93.11. [RESERVED.]

SEC. 93.12. [RESERVED.]

SEC. 93.13. [RESERVED.]

SEC. 93.14. [RESERVED.]

SEC. 93.15. [RESERVED.]

SEC. 93.16. [RESERVED.]

SEC. 93.17. [RESERVED.]

SEC. 93.18. [RESERVED.]

SEC. 93.19. [RESERVED.]

SEC. 93.20. [RESERVED.]

SEC. 93.21. [RESERVED.]

SEC. 93.22. [RESERVED.]

SEC. 93.23. [RESERVED.]

SEC. 93.24. [RESERVED.]

SEC. 93.25. [RESERVED.]

SEC. 93.26. [RESERVED.]

SEC. 93.27. [RESERVED.]

SEC. 94. FEES.

The Auditor and Controller shall charge and collect the fees prescribed in this Article for services performed by him or her.

SEC. 94.1. FEE FOR PREPARING COPY OF ANY RECORD.

The fee for preparing a first copy of any record, proceeding, or paper to file in his or her office is twenty cents (\$0.20) a page or when made by a photographic process is fifty cents (\$0.50) a page not exceeding 8<sup>1</sup>/<sub>2</sub> inches by 13 inches in size. Pages in excess of 8<sup>1</sup>/<sub>2</sub> inches by 13 inches in size shall be charged at the rate of fifty cents (\$0.50) additional for each additional area 8<sup>1</sup>/<sub>2</sub> by 13 inches or fraction thereof.

The fee for preparing an additional copy or copies of any record, proceeding, or paper on file in his or her office, when made at the same time as the first copy, is thirty cents (\$0.30) a page not exceeding 8<sup>1</sup>/<sub>2</sub> inches by 13 inches in size. Pages in excess of 8<sup>1</sup>/<sub>2</sub> inches by 13 inches in size shall be charged at the rate of thirty cents (\$0.30) additional for each additional area 8<sup>1</sup>/<sub>2</sub> inches by 13 inches or fraction thereof.

SEC. 94.2. FEES FOR COMPARING AND CERTIFYING COPIES.

For comparing with the original on file in the office of the Auditor and Controller, the copy of any paper, record or proceeding prepared by another and presented for his or her certificate, the fee is five cents (\$0.05) a page, in addition to the fee for the certificate. The minimum fee for comparing any paper, record, or copy of proceeding with the original on file in his office and affixing his certificate thereto is one dollar (\$1.00).

SEC. 94.3. FEE FOR CERTIFICATION.

The fee for certifying to a copy of any paper, record or proceeding on file in the office of the Auditor and Controller is seventy-five cents (\$0.75).

Section 2: Effective Date. This ordinance shall take effect thirty (30) days after its adoption. Within fifteen days after the date of adoption of this ordinance, a summary shall be published once with the name of those members voting for and against the same in the newspaper of general circulation published in the County of San Diego.

PASSED, APPROVED AND ADOPTED by the Board of Supervisors of the County of San Diego this 6<sup>th</sup> day of December, 2011.