

**ORDINANCE NO. 10576 (N.S.)**

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

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

Section 1. Section 91 of the San Diego County Administrative Code is amended to read as follows

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

The Deputy Chief Administrative Officer/Auditor & Controller is the chief accounting officer of the County and shall perform all accounting and auditing duties assigned by the County Charter and general law. The Deputy Chief Administrative Officer/Auditor & Controller shall perform all duties considered necessary by the Board of Supervisors, and the Chief Administrative Officer 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 Deputy Chief Administrative Officer/Auditor & Controller, but in no case in excess of three years. The inventory shall be filed with the Deputy Chief Administrative Officer/Auditor & Controller. Three separate inventories shall be prepared in three sections: the Materials and Supplies Inventory, Minor Equipment Inventory and Capital Assets Inventory. The Materials and Supplies Inventory shall show all such county property for inventories exceeding an established threshold, determined by the Deputy Chief Administrative Officer/Auditor & 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 Minor Equipment Inventory and Capital Assets Inventory shall show all such county property in the person's possession or charge at the close of business date established by the Deputy Chief Administrative Officer/Auditor & Controller and shall be filed biennially.

**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 or her 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 Deputy Chief Administrative Officer/Auditor & Controller. If such officer or person succeeds his or her self, 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 Deputy Chief Administrative Officer/Auditor & Controller shall not draw a 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 Deputy Chief Administrative Officer/Auditor & 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 Deputy Chief Administrative Officer/Auditor & 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 Deputy Chief Administrative Officer/Auditor & Controller's determination to the Chief Administrative Officer within 10 days. The Chief Administrative Officer or designee shall investigate the matter and either require the salary to be paid or uphold the Deputy Chief Administrative Officer/Auditor & 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 Deputy Chief Administrative Officer/Auditor & Controller shall make a copy of any audit report of a special district prepared by an independent public accountant and shall transmit said copy, along with a statement indicating the extent of compliance with Government Code section 26909, to the Grand Jury.

**SEC. 91.5. DEPUTY CHIEF ADMINISTRATIVE OFFICER/AUDITOR AND CONTROLLER RECORDS AND REPORTS.**

(a) The Deputy Chief Administrative Officer/ Auditor & 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 Deputy Chief Administrative Officer/ Auditor & Controller shall prepare statements showing such information with respect to 1) the financial condition of each fund, 2) General Fund cash flow projections, and 3) budget status reports summarizing appropriation variances and the condition of estimated revenues.

(c) The statement reporting the financial condition of each fund shall include the following totals for the current fiscal year to date through the end of that reporting period: assets, liabilities, fund balance, cash, appropriations, expenditures, encumbrances, remaining appropriations, and revenue. A copy of each statement shall be filed by the Deputy Chief Administrative Officer/Auditor & 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 Deputy Chief Administrative Officer/Auditor & Controller but shall not be longer than one month.

(d) The County shall make available a General Fund annual cash flow projection and quarterly status of actual/projected General Fund cash flows.

(e) The Deputy Chief Administrative Officer/ Auditor & Controller, through the Chief Administrative Officer, shall provide a quarterly budget status report to the Board of Supervisors that may also recommend changes to appropriations to address unanticipated needs or to make technical adjustments to the budget in accordance with the County Budget Act. The reports shall include projections of appropriation and revenue variances by fund and budget unit through the end of the current fiscal year. These reports shall be placed on the Board's agenda consideration and posted online as required by law.

(f) The Deputy Chief Administrative Officer/Auditor & Controller shall devise adequate monitoring 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 Deputy Chief Administrative Officer/Auditor & Controller.

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

- (1) The aggregate of moneys collected is less than \$250, 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 Deputy Chief Administrative Officer/Auditor & 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 Deputy Chief Administrative Officer/Auditor & 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.

Section 2. Section 92 of the San Diego County Administrative Code is amended to read as follows

**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 Deputy Chief Administrative Officer/Auditor & 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 but not limited to the following:

(a) The billing and collections of moneys for health care services provided by the Health and Human Services Agency. This includes recovery on behalf of State and Federal subsidized programs.

(b) The billing and collection of costs incurred prior to January 1, 2018 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 of welfare eligibility frauds and overpayments.

(d) The billing and collection of General Relief repayments. Further, the Deputy Chief Administrative Officer/Auditor & 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) The screening of felony and misdemeanor defendants who receive court-appointed and County provided attorney services to determine their ability to pay and the billing and collection of County provided attorney services.

(h) Enforce recovery of accounts receivable for all County departments when directed to do so by the Chief Administrative Officer (including requests by the Board) or by agreement between the Office of Revenue and Recovery and County departments.

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

(j) The collection of restitution orders, restitution fines and revocation restitution fines from offenders pursuant to Penal Codes 1202.45, 2085.5, 2085.6, and 2085.7.

Section 3. Section 94 of the San Diego County Administrative Code is amended to read as follows

**SEC. 94. FEES.**

The Deputy Chief Administrative Officer/Auditor & Controller shall charge and collect the fees prescribed in this Article for services performed by him or her.


**SEC. 94.1. FEE FOR THE PURCHASE OF PROPERTY TAX FILES.**

The fee for processing and transmitting Auditor and Controller tax roll data files on request to customers is eighty-six dollars (\$86.00) per file.

Section 4. This ordinance shall take effect and be in force thirty days after its passage, and before the expiration of fifteen days after its passage, a summary hereof shall be published once with the names of the members of this Board voting for and against it in a newspaper of general circulation published in the County of San Diego.

APPROVED AS TO FORM AND LEGALITY  
THOMAS E. MONTGOMERY, COUNTY COUNSEL  
BY: Rachel H. Witt, Senior Deputy County Counsel

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 13<sup>th</sup> day of November, 2018.

  
KRISTIN GASPAR  
Chairwoman, Board of Supervisors  
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Cox, Jacob, Roberts, Horn  
ABSENT: Gaspar

ATTEST my hand and the seal of the Board of Supervisors this 13<sup>th</sup> day of November, 2018.

DAVID HALL  
Clerk of the Board of Supervisors

By C. Rodriguez  
Chystal Rodriguez, Deputy



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11/13/18 (25)