

ORDINANCE NO. 10522 (N.S.)

AN ORDINANCE AMENDING THE SAN DIEGO COUNTY CODE OF ADMINISTRATIVE ORDINANCES ARTICLE V, AUDITOR AND CONTROLLER, SECTION 91.5 RELATING TO THE DEPUTY CHIEF ADMINISTRATIVE OFFICER/AUDITOR AND CONTROLLER RECORDS AND REPORTS

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

Section 1. Section 91.5 of the San Diego County Administrative Code is amended to read as follows:

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 systems of internal check of all departments and offices of the County relative to the custody, collection or disbursement of public funds.

Section 2. 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 the San Diego Commerce, a newspaper of general circulation published in the County of San Diego.


Meeting Date: 03/13/18 (21)

APPROVED AS TO FORM AND LEGALITY
THOMAS E. MONTGOMERY, COUNTY COUNSEL

BY: Rachel H. Witt, Chief Deputy County Counsel

Meeting Date: 03/13/18 (21)

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 13th day of March, 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, Gaspar, Roberts, Horn

ATTEST my hand and the seal of the Board of Supervisors this 13th day of March, 2018.

DAVID HALL
Clerk of the Board of Supervisors

By 
Teresa Zurita, Deputy



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