

ORDINANCE NO. 4509

AN URGENCY ORDINANCE ACCELERATING THE CONSOLIDATION OF THE OFFICES OF AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR

WHEREAS, on December 14, 2021, the Mendocino County Board of Supervisors enacted Ordinance No. 4500, consolidating the offices of Auditor-Controller and Treasurer-Tax Collector; and

WHEREAS, Ordinance No. 4500 made consolidation of the offices effective as of January 2023, in order to allow the voters to select the first Auditor-Controller/Treasurer-Tax Collector; and

WHEREAS, in the June 2022 primary election the voters selected Acting Auditor-Controller Chamise Cubbison to be the Auditor-Controller/Treasurer-Tax Collector; and

WHEREAS, subsequent to the enactment of Ordinance No. 4500, the offices of Treasurer-Tax Collector and Acting Treasurer-Tax Collector have become vacant, leaving current vacancies in the offices of Auditor-Controller, Treasurer-Tax Collector, and Acting Treasurer-Tax Collector; and

WHEREAS, the current vacancies are having a variety of adverse impacts on the operation of these two offices, leaving only a small number of employees with the requisite knowledge, authority, and access to manage key financial functions of the County and various special districts; and

WHEREAS, some financial institutions have failed to recognize the “acting” designation of current officials, limiting access to County resources to a small number of previously authorized employees and, in some cases, creating a single point of failure; and

WHEREAS, Acting Auditor-Controller Cubbison has informed the Board that the current situation has created a danger of disrupting the protocols necessary to maintain the cash flows necessary to cover the cash needs of the County and those special districts with funds in the County treasury in the event of unanticipated needs; and

WHEREAS, the County and these special districts provide a broad range of critical services necessary for the preservation of peace, health, and safety, including functions that need to have immediate access to cash flows in the event of an emergency; and

WHEREAS, Mendocino County has experienced numerous emergencies over the past five years, including multiple fires, a high wind event, and the COVID pandemic, some of which are still ongoing; and

WHEREAS, the Board finds that immediate action is necessary to ensure continuity of critical services in order to preserve public peace, health and safety.

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors ordains as follows:

Section 1. The above recitals are incorporated herein by this reference.

Section 2. The Board of Supervisors hereby finds that the adoption of this ordinance is necessary for the immediate preservation of the public peace, health and safety of the County. Given the emergencies that the County has experienced and likely will continue to experience, it is imperative that the County take immediate action to ensure that its finances and those of special districts in the County treasury are accessible to fund critical services. Accelerating the consolidation of offices pursuant to Ordinance No. 4500 is intended to alleviate concerns over County staffing of these offices and the authority of employees to perform certain functions.

Section 3. Section 2.16.070 of the Mendocino County Code is amended to read as follows:

Pursuant to Government Code Sections 24304.2 and 24305, the duties of the Offices of County Auditor-Controller and County Treasurer-Tax Collector are hereby consolidated effective July 12, 2022. The title of the officer performing the duties of the offices hereby consolidated shall be the "County Auditor-Controller/Treasurer-Tax Collector."

Section 4. Effective Date. This ordinance is an urgency ordinance adopted pursuant to Government Code Section 25123 and shall become effective immediately upon its adoption if adopted by at least four-fifths of the Board of Supervisors.

PASSED AND ADOPTED by the Board of Supervisors of the County of Mendocino, State of California, on this 12th day of July, 2022, by the following vote:

AYES: Supervisors McGourty, Mulheren, Haschak, Gjerde, and Williams
NOES: None
ABSENT: None

WHEREUPON, the Chair declared the Ordinance passed and adopted and **SO ORDERED**.

ATTEST: DARCIE ANTLE
Clerk of the Board

TED WILLIAMS, Chair
Mendocino County Board of Supervisors

Deputy

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

APPROVED AS TO FORM:
CHRISTIAN M. CURTIS
County Counsel

BY: DARCIE ANTLE
Clerk of the Board

Deputy