

Auditor-Controller - Summary of Statutory Duties

- Assume duties and role of chief accounting officer of the County, exercising supervision over and review of the internal controls of County Departments' accounting forms and methods
- Maintain such accounts and statistics and prepare such reports as the board may deem necessary for use in the management and control of the operations of the county
- Keep accounts current with the treasurer
- Reconcile the cash and investment accounts prior to the end of each month
- Examine and settle the accounts of any persons indebted to the county or holding money payable into the county treasury
- Maintain books, papers, records, correspondence relating to work of the Auditor
- Conduct annual audits of the finances of county departments and special districts
- Conduct quarterly reviews of the treasurer's statement of assets in the county treasury and an annual audit of same
- Attend the public hearing on the recommended budget, and furnish the board with any financial statements and data it requires
- Annually file with the State Controller a statement of the amounts of exempt values granted for the homeowners' property tax exemption and a statement of the rates of taxation, the assessed valuation as shown on the current equalized assessment roll, and the amount of taxes to be levied and allocated pursuant to the Revenue and Taxation Code.
- Calculate the several tax rates for the board's consideration
- Review and issue reports and make recommendations regarding estimated financing sources, or actual financing sources, or both, and the status of appropriations, as the board may require.
- Draw warrants
- promulgate such rules, regulations, and classifications as are deemed necessary to conform to state law

Treasurer-Tax Collector – Summary of Statutory Duties

- Receive and keep safely all money belonging to the county
- Assume the duty to invest County funds if the board delegates such duty by ordinance
- Serve as fiduciary of funds deposited into the treasury subject to the prudent investor standard
- File and maintain the certificates of the auditor for money paid into the treasury
- Keep an account of the receipt and expenditure of all money received or paid out
- Disburse the county money only on county warrants, checks, or electronic fund transfers issued by the county auditor only on authority of the board, the superior court or as otherwise provided by law
- Keep all money belonging to the State or any county until disbursed according to law
- Meet with the State Controller as to the interpretation and administration of applicable laws
- Settle treasurer accounts relating to the collection, care, and disbursement of public revenue of whatsoever nature and kind with the auditor on a monthly basis
- Collect all county licenses and perform the duties prescribed by law and by the ordinances of the board of supervisors
- Pay public money into the county treasury monthly