

**SIERRA COUNTY BOARD OF SUPERVISORS'  
AGENDA TRANSMITTAL & RECORD OF PROCEEDINGS**

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| <b>MEETING DATE:</b><br><br><b>DEPARTMENT:</b><br><br><b>PHONE NUMBER:</b><br><br><b>REQUESTED BY:</b>   | <b>TYPE OF AGENDA ITEM:</b><br>REGULAR          CONSENT          TIMED<br><br><b>SUPPORTIVE DOCUMENT ATTACHED:</b><br>RESOLUTION          MEMO<br>AGREEMENT          OTHER _____ |
| <b>AGENDA ITEM:</b>  |  |
| <b>BACKGROUND INFORMATION:</b>   |  |
| <b>FUNDING SOURCE:</b><br><b>GENERAL FUND IMPACT:</b>  | <b>OTHER FUND:</b><br><b>AMOUNT: \$</b>  |
| <b>ARE ADDITIONAL PERSONNEL REQUIRED?</b><br><br>YES          NO<br><br>TYPE OF EMPLOYEE   | <b>IS THIS ITEM ALLOCATED IN THE BUDGET?</b><br><br>YES          NO<br><br><b>IS A BUDGET TRANSFER REQUIRED?</b><br><br>YES          NO  |
| <b>SPACE BELOW FOR CLERK'S USE</b>   |  |
| <b>BOARD ACTION:</b><br><br>APPROVED                  APPROVED AS AMENDED<br><br>ADOPTED                  ADOPTED AS AMENDED<br><br>DENIED                  OTHER<br><br>NO ACTION TAKEN | <b>SET PUBLIC HEARING FOR:</b><br>_____<br>DIRECTION TO: _____<br>REFERRED TO: _____<br>CONTINUED TO: _____<br>AUTHORIZATION GIVEN TO: _____                                     |
| <b>BOARD VOTE:</b> BY CONSENSUS<br>AYES:<br>ABSTAIN:<br>NOES:<br>ABSENT:   | RESOLUTION 2026- _____<br>AGREEMENT 2026- _____<br>ORDINANCE _____   |
| <b>COMMENTS:</b>   |  |

\_\_\_\_\_  
CLERK OF THE BOARD

\_\_\_\_\_  
DATE

# MEMORANDUM

**TO:** Board of Supervisors

**FROM:** Tony Miller, County Auditor

**DATE:** January 13, 2026

**ITEM:** Discussion and authorization for the County Auditor to advertise and fill an existing vacancy at the Senior Accountant or Chief Deputy Auditor level.

**BACKGROUND:** The Chief Deputy Auditor retired in November 2025. The Board subsequently authorized filling the vacant position at the Accountant III level. Since the retirement of the Chief Deputy Auditor, it has been determined that filling the position at a higher level more accurately reflects the operational needs and responsibilities historically associated with the role.

Based on salary and benefit information reviewed, the following cost estimates apply:

**Annual Wages and Benefits (Full Fiscal Year):**

- Senior Accountant (Step A–C): \$128,203.36 – \$139,995.04
- Chief Deputy Auditor (Step A–C): \$153,142.72 – \$167,459.94

**Estimated Wages and Benefits for the Remaining Four Months of the Current Fiscal Year:**

- Senior Accountant (Step A–C): \$51,452.18 – \$55,391.96
- Chief Deputy Auditor (Step A–C): \$59,925.10 – \$64,732.27

When compared to the previously authorized Accountant III level, the full-year cost increase associated with hiring at the Senior Accountant or Chief Deputy Auditor level is estimated at approximately \$30,000 annually, depending on final placement within the salary range.

For the remainder of the current fiscal year, the cost impact is expected to be largely neutral. The position was originally budgeted for approximately seven months at the lower level; however, filling the position for approximately four months at a higher level results in a practical offset for Fiscal Year 2025–26.

Looking forward, the long-term fiscal impact beginning in future fiscal years is anticipated to result in an increase of approximately \$20,000 to \$50,000 annually, depending on the classification and step at which the position is filled.

Authorization to recruit and hire at the Senior Accountant or Chief Deputy Auditor level will provide the Auditor with flexibility to attract qualified candidates and ensure continuity of operations within the Auditor's Office.

**RECOMMENDED ACTION:**

Authorize the County Auditor to advertise and fill an existing vacancy at the Senior Accountant or Chief Deputy Auditor level.