

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

**AN ORDINANCE OF THE COUNTY OF SIERRA, CALIFORNIA
AMENDING SECTION 2.13.010, 2.56.030, 2.56.050 AND ADDING SECTION 2.13.025
OF THE SIERRA COUNTY CODE PERTAINING TO THE MINIMUM
QUALIFICATIONS FOR COUNTY AUDITOR AND
COUNTY TREASURER/TAX COLLECTOR**

ORDINANCE NO. 1137

THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA ORDAINS as follows:

Ordinance Section One:

Section 2.13.010, is hereby amended to read as follows:

2.13.010 AUDITOR

The minimum qualifications for Auditor as set forth in Cal. Gov't Code § 26945, as existing or hereafter amended, are adopted as follows:

- A. A person shall not be elected or appointed to the office of county auditor of any county unless the person meets at least one of the following criteria:
1. The person possesses a valid and active certificate issued by the California Board of Accountancy under Chapter 1 (commencing with Section 5000) of Division 3 of the Business and Professions Code showing the person to be, and a permit authorizing the person to practice as, a certified public accountant.
 2. The person possesses a baccalaureate degree from an accredited university, college, or other four-year institution, with a major in accounting, as described in subdivision (a) of Section 5081.1 of the Business and Professions Code, as that section read on December 31, 2009, or a business-related degree that includes at least 24 semester units, or equivalent quarter units, in accounting-related subjects, including, but not limited to, accounting, financial reporting, auditing, and taxation, and has served within the last five years in a senior fiscal management position in a county, city, or other public agency, or a nonprofit organization, dealing with similar fiscal responsibilities, including, but not limited to, public accounting or auditing responsibilities, for a continuous period of not less than three years.
 3. The person has served as county auditor, chief deputy county auditor, or assistant county auditor, or an equivalent position for a continuous period of not less than three years.

Ordinance Section Two:

SECTION 2.13.025 CONTINUING EDUCATION

Section 2.13.025, is here by added as follows:

The minimum continuing education requirements for Auditor are as set forth in Cal. Gov't. Code § 26945, et seq. as existing or hereafter amended, are adopted as follows:

A. Any person serving in the capacity of county auditor shall complete at least 40 hours of qualifying continuing education, pursuant to subdivision (b), for each two-year period, beginning January 1, 1998, and completing at least 10 hours in each year of the two-year period. At least 20 of the 40 hours of continuing education shall be obtained in governmental accounting, auditing, or related subjects.

B. Qualifying continuing education may be obtained in the areas of accounting, auditing, or related subjects. In addition, qualifying continuing education may be obtained in any other subject, if it can be demonstrated that the specific educational program contributes to professional competence.

C. With respect to a county auditor who is a licensee of the California Board of Accountancy, or of the accountancy licensing authority of any other state, or who possesses a certificate issued by the Institute of Internal Auditors, continuing education obtained for purposes of renewal of the license or certificate may be applied to satisfy the requirements of this section.

Ordinance Section Three:

Section 2.56.030, is hereby amended to read as follows:

2.56.030 TREASURER/TAX COLLECTOR

The minimum qualifications for Treasurer and Tax Collector as set forth in Cal. Gov't Code § 27000.7 as existing or hereafter amended, are adopted as follows:

A. A person shall not be eligible for election or appointment to the office of county treasurer, county tax collector, or county treasurer-tax collector of any county unless that person meets at least one of the following criteria:

1. The person has served in a senior financial management position in a county, city, or other public agency dealing with similar financial responsibilities for a continuous period of not less than three years, including, but not limited to, treasurer, tax collector, auditor, auditor-controller, or the chief deputy or an assistant in those offices.
2. The person possesses a valid baccalaureate, masters, or doctoral degree from an accredited college or university in any of the following major fields of study: business administration, public administration, economics, finance, accounting, or a related field, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.

3. The person possesses a valid certificate issued by the California Board of Accountancy pursuant to Chapter 1 (commencing with Section 5000) of Division 3 of the Business and Professions Code, showing that person to be, and a permit authorizing that person to practice as, a certified public accountant.
4. The person possesses a valid charter issued by the Institute of Chartered Financial Analysts showing the person to be designated a Chartered Financial Analyst, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.

B. This section shall only apply to any person duly elected or appointed as a county treasurer, county tax collector, or county treasurer-tax collector on or after January 1, 1998.

Ordinance Section Four:

2.56.050 CONTINUING EDUCATION REQUIREMENT

Section 2.56.030, is hereby amended to read as follows:

The minimum continuing education requirements for Treasurer and Tax Collector are as set forth in Cal. Gov't. Code § 27000, et seq. as existing or hereafter amended, are adopted as follows:

A. Any duly elected county treasurer, county tax collector, or county treasurer-tax collector serving in that office on January 1, 1996, may serve for his or her remaining term of office during which period of time the requirements of this section shall not apply.

B. After the election of a county treasurer, county tax collector, or county treasurer-tax collector to office, that person shall complete a valid continuing course of study as prescribed in this section, and shall during the person's four-year term of office on or before June 30 of the fourth year, render to the Controller a certification indicating that the person has successfully completed a continuing education program consisting of, at a minimum, 48 hours, or an equivalent amount of continuing education units within the discipline of treasury management, tax collection, public finance, public administration, governmental accounting, or directly related subjects, offered by a recognized state or national association, institute, or accredited college or university, or the California Debt and Investment Advisory Commission, that provides the requisite educational programs prescribed in this section.

C. Notwithstanding any other requirement of law, any duly appointed county officer serving in the capacity of county treasurer, county tax collector, or county treasurer-tax collector shall, beginning in 2000, complete a valid continuing course of study as prescribed in this section, and shall, on or before June 30 of each two-year period, render to the Controller, a certification indicating that the county officer has successfully completed a continuing education program consisting of, at a minimum, 24 hours or an equivalent amount of continuing education units within the discipline of treasury management, tax collection, public finance, public administration, governmental accounting, or directly related subjects, offered by a recognized state or national association, institute, or accredited college or university, or the California Debt and Investment Advisory Commission, that provides the requisite educational programs prescribed in this section.

D. The willful or negligent failure of any county officer serving in the capacity of county treasurer, county tax collector, or county treasurer-tax collector to comply with the requirements of this section shall be deemed a violation of Cal. Gov't. Code § 27000.8 and § 27000.9.

Ordinance Section Five:

This ordinance shall take effect thirty (30) days after its passage. Before the expiration of fifteen (15) days after passage of this ordinance, it shall be published once with the names of the members of the Board of Supervisors, voting for and against the ordinance in the Mountain Messenger, a newspaper of general circulation published in the County of Sierra, State of California.

Introduced at a regular meeting of the Board of Supervisors held on the 4th day of March 2025, and passed and adopted by the Board of Supervisors of the County of Sierra, State of California, on the 18th day of March, 2025, by the following roll call vote, to-wit:

AYES: Supervisors Heuer, Roen, LeBlanc, Dryden and Adams

NOES: None

ABSTAIN: None

ABSENT: None

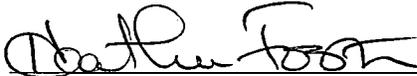
COUNTY OF SIERRA



LEE ADAMS

CHAIR, BOARD OF SUPERVISORS

ATTEST:



HEATHER FOSTER
CLERK OF THE BOARD

APPROVED AS TO FORM:



RHETA VANDER PLOEG
COUNTY COUNSEL