



AGENDA \_\_\_\_\_ July 12, 2022

**ALAMEDA COUNTY**  
**AUDITOR-CONTROLLER AGENCY**  
**MELISSA WILK**  
AUDITOR-CONTROLLER/CLERK-RECORDER

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June 13, 2022

The Honorable Board of Supervisors  
County Administration Building  
1221 Oak Street  
Oakland, CA 94612

SUBJECT: ADOPT AN ORDINANCE TO UPDATE SECTION 4.04.110 (AUDIT OF COUNTY TREASURY) OF THE ALAMEDA COUNTY ADMINISTRATIVE CODE TO ALIGN WITH CALIFORNIA GOVERNMENT CODE SECTION 26920

Dear Board Members:

RECOMMENDATION:

Adopt an ordinance to update the Alameda County Administrative Code Section 4.04.110 (Audit of county treasury) to align with California Government Code Section 26920, as amended.

DISCUSSION/SUMMARY:

Pursuant to California Government Code Section 26920, Alameda County Administrative Code Section 4.04.110 (Audit of county treasury) was adopted by the Alameda County Board of Supervisors and has been in place since November 1983. Section 4.04.110 states:

*The auditor-controller shall, at least quarterly, perform an audit of the county treasury and express an opinion attesting to the accuracy of the treasury records relative to the amount and type of assets in the treasury. The audit shall be performed in accordance with generally accepted audit standards. The foregoing audit shall be in lieu of quarterly confirmations of the assets in the treasury.*

California Government Code Section 26920 was subsequently amended in 2002 (S.B. 1326) and 2006 (S.B. 1196) and currently states:

*(a) At least once in each quarter, the county auditor shall perform, or cause to be performed, a review of the treasurer's statement of assets in the county treasury. Each county shall fund and allocate the cost of the review in accordance with that county's established budgetary practice. The auditor's review shall be accomplished in accordance with the appropriate professional standards, as determined by the county auditor. The treasurer shall prepare a statement showing the amount and type of assets in the county treasury as of the date of the review. The review shall include:*

*(1) Counting cash in the county treasury.*

*(2) Verifying that the records of the county treasurer and auditor are reconciled pursuant to Section 26905.*

*(3) A report to the board of supervisors issued in accordance with the appropriate professional standards, as determined by the county auditor.*

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Central Collections Division  
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*(b) The auditor shall, at least annually, perform or cause to be performed an audit of the assets in the county treasury and express an opinion whether the treasurer's statement of assets is presented fairly and in accordance with generally accepted accounting principles. The audit report shall be addressed to the board of supervisors. The review required by subdivision (a) need not be performed for the period when an audit is conducted in accordance with this subdivision.*

In order to better align with California Government Code Section 26920, it is recommended that Alameda County Administrative Code Section 4.04.110 be revised as follows:

*(a) At least once in each quarter, the auditor-controller shall perform, or cause to be performed, a review of the treasurer's statement of assets in the county treasury. The auditor-controller's review shall be accomplished in accordance with the appropriate professional standards, as determined by the auditor-controller. The treasurer shall prepare a statement showing the amount and type of assets in the county treasury as of the date of the review. The review shall include:*

*(1) Counting cash in the county treasury.*

*(2) Verifying that the records of the treasurer and auditor-controller are reconciled pursuant to Government Code Section 26905.*

*(3) A report to the board of supervisors issued in accordance with the appropriate professional standards, as determined by the auditor-controller.*

*(b) The auditor-controller shall, at least annually, perform or cause to be performed an audit of the assets in the county treasury and express an opinion whether the treasurer's statement of assets is presented fairly and in accordance with generally accepted accounting principles. The audit report shall be addressed to the board of supervisors. The review required by subdivision (a) need not be performed for the period when an audit is conducted in accordance with this subdivision.*

#### FINANCING

No additional appropriations are required and there will be no increase in net County cost.

#### VISION 2026 GOAL:

Reviewing and updating codes, policies and procedures ensures that they are current and reflective of best practices in support of the County of Alameda's 10X goal pathway of an accessible infrastructure.

Sincerely,



Melissa Wilk

Auditor-Controller/Clerk-Recorder

Attachment

c: Susan S. Muranishi, County Administrator  
Donna R. Ziegler, County Counsel

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE AMENDING CHAPTER 4.04.110 OF THE ALAMEDA COUNTY  
ADMINISTRATIVE CODE TO ALIGN WITH CALIFORNIA GOVERNMENT CODE SECTION 26920**

WHEREAS, the Board of Supervisors of the County of Alameda adopted Ordinance No. 0-83-06 on November 8, 1983, which established the Alameda County Administrative Code Section 4.04.110 (Audit of county treasury); and

WHEREAS, California Government Code Section 26920 (Counting Money in County Treasury) was subsequently amended in 2002 (S.B. 1326) and 2006 (S.B. 1196); and

WHEREAS, the current text of the Alameda County Administrative Code Section 4.04.110 (Audit of county treasury) does not fully align with the current text of California Government Code Section 26920.

**NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF ALAMEDA ORDAINS AS  
FOLLOWS:**

**SECTION 1**

Chapter 4.04 of the Alameda County Administrative Code is amended as follows:

**4.04.110 – Audit of county treasury**

(a) At least once in each quarter, the auditor-controller shall perform, or cause to be performed, a review of the treasurer's statement of assets in the county treasury. The auditor-controller's review shall be accomplished in accordance with the appropriate professional standards, as determined by the auditor-controller. The treasurer shall prepare a statement showing the amount and type of assets in the county treasury as of the date of the review. The review shall include:

- (1) Counting cash in the county treasury.
- (2) Verifying that the records of the treasurer and auditor-controller are reconciled pursuant to Government Code Section 26905.
- (3) A report to the board of supervisors issued in accordance with the appropriate professional standards, as determined by the auditor-controller.

(b) The auditor-controller shall, at least annually, perform or cause to be performed an audit of the assets in the county treasury and express an opinion whether the treasurer's statement of assets is presented fairly and in accordance with generally accepted accounting principles. The

audit report shall be addressed to the board of supervisors. The review required by subdivision (a) need not be performed for the period when an audit is conducted in accordance with this subdivision.

## SECTION 2

The provisions of this ordinance are hereby declared to be severable. If any provision, clause, word, sentence or paragraph of this ordinance or the application thereof to any person or circumstances shall be held invalid, such invalidity shall not affect the other provisions or application of this ordinance.

## SECTION 3

This ordinance shall be in force thirty (30) days after its passage and before the expiration of fifteen (15) days after its passage it shall be published once with the names of the members voting for an against the same in the Inter-City Express, a newspaper published in the County of Alameda.

## SECTION 4

This ordinance is **PASSED and ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2022 by the Board of Supervisors of the County of Alameda by the following called vote:

AYES:            SUPERVISORS  
NOES:           SUPERVISORS  
ABSENT:        SUPERVISORS  
ABSTAIN:       SUPERVISORS

\_\_\_\_\_  
President, Board of Supervisors

Attest: \_\_\_\_\_  
Clerk of the Board

APPROVED AS TO FORM:

Donna R. Ziegler, County Counsel

  
\_\_\_\_\_  
Farand Kan  
Deputy County Counsel