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**GOVERNMENT CODE - GOV**

**TITLE 3. GOVERNMENT OF COUNTIES [23000 - 33205]** ( Title 3 added by Stats. 1947, Ch. 424. )

**DIVISION 2. OFFICERS [24000 - 28085]** ( Division 2 added by Stats. 1947, Ch. 424. )

**PART 3. OTHER OFFICERS [26500 - 27773]** ( Part 3 added by Stats. 1947, Ch. 424. )

**CHAPTER 3.5. Controller [26880 - 26886]** ( Chapter 3.5 added by Stats. 1949, Ch. 1439. )

**26880.** The board of supervisors may create the office of controller. The office of county controller shall be held ex officio by the county auditor.

(Amended by Stats. 1972, Ch. 321.)

**26881.** The county auditor, or in counties that have the office of controller, the auditor-controller shall be the chief accounting officer of the county. Upon order of the board of supervisors, the auditor or auditor-controller shall prescribe, and shall exercise a general supervision, including the ability to review departmental and countywide internal controls, over the accounting forms and the method of keeping the accounts of all offices, departments and institutions under the control of the board of supervisors and of all districts whose funds are kept in the county treasury.

(Amended by Stats. 2002, Ch. 454, Sec. 9. Effective January 1, 2003.)

**26882.** In addition to the accounts required by law the auditor-controller shall, upon order of the board of supervisors, maintain such accounts and statistics and prepare such reports therefrom as the board may deem necessary for its information and use in the management and control of the operations of the county and of those districts whose funds are kept in the county treasury.

(Amended by Stats. 1972, Ch. 321.)

**26883.** In addition to the power now possessed by the board of supervisors to enter into contracts for audits the board shall have the power to require that the county auditor-controller shall audit the accounts and records of any department, office, board or institution under its control and of any district whose funds are kept in the county treasury. The county auditor-controller's report on any such audit shall be filed with the board of supervisors and, if the report discloses fraud or gross negligence a copy thereof shall be filed with the district attorney.

The governing body of any district may agree with the board of supervisors to reimburse the county for its actual cost of any audit of its accounts and records had under this section.

(Amended by Stats. 1991, Ch. 1090, Sec. 16.)

**26884.** In the event the board of supervisors elects to require that the county auditor-controller perform the additional services authorized by this chapter it shall have the power and it shall be its duty to provide by proper appropriations for any additional personnel, equipment, supplies or expenses made necessary thereby.

(Amended by Stats. 1972, Ch. 321.)

**26885.** The provisions of this chapter shall become operative only upon their adoption by a resolution passed by a unanimous vote of the board of supervisors at a regular meeting at which all members are present. Any resolution adopted pursuant to this section may be repealed by the board of supervisors at any time by a three-fifths vote.

(Amended by Stats. 1972, Ch. 1384.)

**26886.** In the event the board of supervisors elects to make the provisions of this chapter operative, it may provide for the payment of compensation which it deems proper for the combined offices of auditor-controller in a single amount or in two separate amounts,

one for auditor and one for controller as it may deem proper. The board of supervisors may elect to provide such compensation on creation of the office of controller, or at any time thereafter.

*(Amended by Stats. 1972, Ch. 321.)*