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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 4. Auditor [26900 - 26946] (Chapter 4 added by Stats. 1947, Ch. 424.)

ARTICLE 2. Counting Money in County Treasury [26920 - 26922] (Article 2 added by Stats. 1947, Ch. 424.)

26920. (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.

(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.

(Amended by Stats. 2006, Ch. 643, Sec. 4. Effective January 1, 2007.)

26922. The auditor shall file a copy of the quarterly report prepared pursuant to paragraph (3) of subdivision (a) of Section 26920 and a copy of the annual audit report prepared pursuant to subdivision (b) of Section 26920 in the office of the clerk of the board of supervisors. The auditor shall post and maintain another copy of the quarterly report and another copy of the annual audit report in his or her office for at least one quarter.

(Amended by Stats. 2003, Ch. 296, Sec. 9. Effective January 1, 2004.)