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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 4. Qualifications for Office [26945 - 26946] (Article 4 added by Stats. 1957, Ch. 1543.)

26945. 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:

(a) 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.

(b) 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.

(c) 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.

(Amended by Stats. 2023, Ch. 669, Sec. 3. (AB 910) Effective January 1, 2024.)

26945.1. (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.

(Added by Stats. 1997, Ch. 381, Sec. 2. Effective January 1, 1998.)

26946. The provisions of this article shall become effective in only those counties in which, prior to the first day of the period for filing declarations of candidacy for the office of county auditor, the board of supervisors by a unanimous vote, at a regular meeting with all members present, enacts an ordinance adopting the provisions of this article. The ordinance so adopted may be repealed by the board of supervisors at any time.

(Amended by Stats. 1997, Ch. 381, Sec. 3. Effective January 1, 1998.)