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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 4.6. Consolidated Office of Director of Finance [26980 - 26990] (Chapter 4.6 added by Stats. 1969, Ch. 638.)

26980. The board of supervisors of any county may establish the office of director of finance.

(a) The board of supervisors shall submit to the electors of the county the question of whether the office of director of finance shall be established. If a majority of the voters voting on the question at that election favor the establishment of the office, the board of supervisors shall, by ordinance, create the office.

(b) The board of supervisors at that election may also submit to the voters the question of whether the office, if so established, shall be elective, or appointed by the board of supervisors. If a majority of the voters voting on the question favor making the office elective, the board of supervisors shall, in the ordinance creating the office, make it an elective one.

(c) Any person may be appointed by the board of supervisors, or be a candidate for election, to the office of director of finance, consolidated from other offices pursuant to this chapter, if he or she meets the qualifications set forth in Section 26945 or Section 27000.7.

(Amended by Stats. 1995, Ch. 784, Sec. 2. Effective January 1, 1996.)

26981. The office of director of finance shall be consolidated with the offices of auditor, controller, tax collector, and treasurer and the director of finance shall have all the powers and duties of such offices so consolidated together with such other powers and duties as the board of supervisors may provide.

(Added by Stats. 1969, Ch. 638.)

26982. The consolidation of the office of director of finance with any elective office shall become effective only upon the expiration of the current term of office of the incumbent of the office so consolidated.

(Added by Stats. 1969, Ch. 638.)

26983. The board of supervisors of every county having the office of director of finance shall cause an annual, independent audit to be made of such office. The board of supervisors may request that the grand jury select such independent auditor.

(Added by Stats. 1969, Ch. 638.)

26990. (a) Notwithstanding any other provision of law, with the exception of the Revenue and Taxation Code, commencing with the 1993–94 fiscal year, the duties and responsibilities previously conferred on the auditor, controller, or director of finance of any county to any independent local agency other than the county may be eliminated or modified if the independent local agency agrees to and is able to assume those duties and responsibilities and the auditor, controller, or director of finance concurs in writing to transfer those duties and responsibilities to the independent local agency.

(b) As used in this section, “auditor,” “controller,” and “director of finance” refers to those county officers provided by Chapter 3.5 (commencing with Section 26880), Chapter 4 (commencing with Section 26900), Chapter 4.5 (commencing with Section 26970), and Chapter 4.6 (commencing with Section 26980) of this part. Those terms shall not refer to a county treasurer described in Chapter 5 (commencing with Section 27000) of this part.

(Added by Stats. 1993, Ch. 1195, Sec. 10.3. Effective January 1, 1994.)

