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**GOVERNMENT CODE - GOV**

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

**DIVISION 3. FINANCIAL PROVISIONS [29000 - 30406]** ( Division 3 added by Stats. 1947, Ch. 424. )

**CHAPTER 8. Accounting Procedures for Counties [30200 - 30201]** ( Chapter 8 added by Stats. 1959, Ch. 1883. )

**30200.** Under this division, the Controller shall prescribe for counties uniform accounting procedures conforming to the Generally Accepted Accounting Principles (GAAP). The procedures shall be adopted under the provisions of Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 and shall be published in the California Code of Regulations either in their entirety or by reference. The Controller shall prescribe such procedures after consultation with and approval by the Committee on County Accounting Procedures. Approval of such procedures shall be by a majority vote of the members of the committee. The vote may be conducted by mail at the discretion of the chairperson of the committee, provided however, that should one or more members of the committee request a meeting for the purpose of voting, the chairperson shall call a meeting of the committee as provided in Section 30201.

(Amended by Stats. 2009, Ch. 332, Sec. 67. (SB 113) Effective January 1, 2010.)

**30201.** The Committee on County Accounting Procedures shall consist of 10 members appointed by the State Controller, to serve at the pleasure of the Controller. Five of the members shall be county auditors or county officers in equivalent positions, three shall be county administrative officers, and two shall be members of a county board of supervisors. The members of the committee shall serve without compensation but shall be reimbursed for their necessary traveling and other expenses incurred in attending meetings of the committee. Such expenses shall be paid by the county of which the member is an officer. The State Controller shall designate a member of the committee to serve as chairman. The committee shall meet at the call of the chairman and each member shall be given written notice of any meeting at least 10 days prior to the date of the meeting.

(Amended by Stats. 2017, Ch. 387, Sec. 11. (SB 205) Effective January 1, 2018.)