

OFFICE OF THE AUDITOR

County of Alpine

Randi L. Makley
Auditor - Controller

Nani Ellis
Assistant Auditor - Controller

MEMORANDUM

To: David L. DeVore, Presiding Judge
Fr: Randi Makley, Auditor
Date: November 14, 2006
Re: Grand Jury Response

Please find attached the Alpine County Auditor's response to the Final Report of the 2006 Alpine County Grand Jury.

RECOMMENDATIONS

1. **GOVERNMENT Code recommendations for auditor duties and qualifications should be implemented (Sec.'s 26883, 26900, 26904, 26912, & 26945).**

The recommendation will not be implemented by the Auditor alone as this takes Board action. However, this recommendation may require further analysis with the consideration that adopting the more stringent qualifications established in California Government Code for the position of Auditor could result in having no qualified candidates for office under the elective process. It is anticipated action will be completed on this item within four months.

As well, the code references included in the Grand Jury Report are inconsistent with the subject matter referenced.

2. **The Grand Jury concludes, based on legal opinion, that if "in another county" were added to the requirement for prior experience, the number of qualified individuals would be so small that it may cut down to too few candidates which could then produce "unnecessary public spending". The Grand Jury recommends Sacramento County's requirement: "Progressively responsible accounting or auditing experience, including five years of responsible-management-level supervisory and administrative experience".**

The recommendation requires further analysis. The similarly situated counties surveyed by the Board last year typically required three years of experience, rather than five. Further, five years in a private accounting office differs significantly from public accounting and would do little to prepare an incumbent for governmental accounting. It is highly recommended that incumbents should have public accounting experience as a prerequisite, with the number of years to be determined. The job experience requirements should be included in the duties and qualification analysis that is anticipated to be completed within four months.

3. **"Duties and responsibilities and qualifications" should then be listed in policies and procedures manual for Alpine County. Sacramento County's requirement of five years experience should be included. Five years should assure experience and competence, rather than the stringent suggestion of "three years experience in another California county".**

As stated above the auditor believes that the issue of qualifications requires further analysis. It is expected that the action on the Auditor's duties, responsibilities and qualifications would be included in the policies and procedures of the County. While establishing a policy for the sake of memorializing the qualifications of an elective position in this county based on what is required in a larger urban county may not be in the best interests of Alpine County; it is anticipated that this too will be a part of the action to be completed within four months.

Date

NOV. 14, 2006

Signed

Sandi Makley