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**SENATE COMMITTEE ON  
ELECTIONS AND CONSTITUTIONAL AMENDMENTS**  
Senator Steven Glazer, Chair  
2023 - 2024 Regular

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**Bill No:** AB 910 **Hearing Date:** 7/5/23  
**Author:** Wilson  
**Version:** 4/10/23  
**Urgency:** No **Fiscal:** Yes  
**Consultant:** Scott Matsumoto

**Subject:** County officers: auditors: qualifications

**DIGEST**

This bill revises the qualifications for the office of county auditor, and makes changes to elections law regarding documents required for a person to become a legally qualified candidate for specified offices and have their name printed on the ballot for a direct primary.

**ANALYSIS**

Existing law:

- 1) Provides that no person shall 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 certificate issued by the California Board of Accountancy showing the person to be, and a permit authorizing the person to practice as, a certified public accountant or as a public accountant, as specified.
  - b) The person possesses a baccalaureate degree from an accredited university, college, or other four-year institution with a major in accounting or its equivalent and has served within the last five years in a senior fiscal management position in a county, city, or other public agency, a private firm, or a nonprofit organization dealing with similar fiscal responsibilities for a continuous period of not less than three years, as specified.
  - c) The person possesses a certificate issued by the Institute of Internal Auditors showing the person to be a designated professional internal auditor with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.
  - d) The person has served as county auditor, chief deputy county auditor, or chief assistant county auditor for a continuous period of not less than three years.
- 2) Specifies the documentation that must be submitted in order for a person to be considered a legally qualified candidate for the offices of county auditor, county district attorney, county sheriff, county superintendent of schools, judge of the

superior court, county treasurer, county tax collector, or county treasurer-tax collector.

- 3) Provides that a candidate's name shall not be printed on the ballot to be used at the direct primary unless the following nomination documents are delivered for filing to the county elections official:
  - a) Declaration of candidacy, as specified.
  - b) Nomination papers, as specified.

This bill:

- 1) Revises the following language in existing law that sets forth the criteria that must be met for a person to be elected or appointed to the office of county auditor:
  - a) Deletes language allowing a person to be a public accountant.
  - b) Deletes language allowing a person to possess a baccalaureate degree from an accredited university, college, or other four-year institution with a major that is equivalent to a major in accounting.
  - c) Adds language allowing a person to possess a baccalaureate degree from an accredited university, college, or other four-year institution with a major in 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.
  - d) Deletes language allowing a person to have served within the last five years in a senior fiscal management position in a private firm.
  - e) Specifies that fiscal responsibilities include, but are not limited to, public accounting or auditing responsibilities.
  - f) Deletes language allowing a person to possess a certificate issued by the Institute of Internal Auditors showing the person to be a designated professional internal auditor, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.
- 2) Changes existing law that specifies the documentation that must be submitted in order for a person to be considered a legally qualified candidate for the offices of county auditor, county district attorney, county sheriff, county superintendent of schools, judge of the superior court, county treasurer, county tax collector, or county treasurer-tax collector by deleting "diplomas or official correspondence" and replacing it with "college transcripts that include training courses taken, degrees, diplomas, official correspondence or other supporting documents."
- 3) Adds to the list of documents that must be delivered for filing to the county elections official before a candidate's name is printed on the ballot to be used at a direct primary, to include the proper qualification documentation that must be submitted in

order for a person to be considered a legally qualified candidate for the offices of county auditor, county district attorney, county sheriff, county superintendent of schools, judge of the superior court, county treasurer, county tax collector, or county treasurer-tax collector.

4) Makes additional technical and clarifying changes.

### **BACKGROUND**

**County Governance.** Charter counties have greater leeway to determine their own governance structure, including to elect additional supervisors and to appoint or elect additional officers. A new charter, or the amendment of an existing charter, may be proposed by the board of supervisors, a charter commission, or an initiative petition. There are 14 charter counties: Alameda, Butte, El Dorado, Fresno, Los Angeles, Orange, Placer, Sacramento, San Bernardino, San Diego, San Francisco, San Mateo, Santa Clara, and Tehama. Most large counties are charter counties: eight of the ten largest counties by population have adopted charters.

All counties elect or appoint a variety of county officials. The California Constitution requires all counties to elect a sheriff, district attorney, assessor, and a board of supervisors. Existing law lists the officers general law counties must have. Additionally, existing law gives county boards of supervisors the authority to consolidate the duties of certain county offices by ordinance. Other county offices may be elected or appointed, such as the county auditor.

**Candidate Requirements.** Candidates' names cannot be printed on the direct primary election ballot unless the candidate delivers the declaration of candidacy or nomination papers to the county elections official. The forms must be available on the 113th day prior to the primary election and delivered no later than 5:00 p.m. on the 88th day prior to the primary election. Upon the receipt of an executed nomination document, the county elections official must give the person that delivers the document a dated receipt confirming its delivery. In addition, the person must include documentation sufficient to establish, in the determination of the relevant elections official, that the person meets any specific qualifications for that office. This documentation can include certificates, declarations under penalty of perjury, diplomas, or official correspondence.

The following offices have specific qualifications:

- County auditor
- District attorney
- Sheriff
- County superintendent of schools
- Superior Court Judge
- County treasurer, tax collector, or treasurer-tax collector.

**County Auditors.** County auditors serve as the chief accountant for county funds. Their responsibilities include keeping accounts current with the treasurer, examining and settling the accounts of individuals who owe money to the county, and reconciling the county's cash and investment accounts with the treasurer.

Counties can decide to have an elected or appointed auditor. To be elected or appointed to the office of county auditor, an individual must meet one of the following:

- Possess a valid certificate from the California Board of Accountancy allowing the person to practice as a certified public accountant or public accountant.
- Possess a bachelor's degree from an accredited institution in accounting or its equivalent, and served within the last five years in a senior fiscal management position in a public agency, private firm, or nonprofit organization, dealing with similar fiscal responsibilities, for a continuous period not less than three years.
- Possess a certificate from the Institute of Internal Auditors showing the person to be a designated professional internal auditor, with at least 16 college semester units in accounting, auditing, or finance.
- Served as county auditor, chief deputy county auditor, or chief assistant county auditor for a continuous period of not less than three years.

These qualifications 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 qualifications. The board of supervisors can repeal the ordinance at any time.

County auditors must also complete a minimum of 40 hours of qualifying continuing education every two years, at least half of which must be in governmental accounting, auditing, or related subject.

Recent Auditor Qualification Issues. Despite the auditor qualification requirements already in place, over the last several years, questions about auditors' qualifications have generated controversy. In 2022, the runner-up in the June 2022 Nevada County auditor-controller election, who had served as the Assistant Auditor-Controller for two years and served as Finance Director for the Town of Paradise for 12 years before that, challenged the qualifications of the individual who won the race. That individual was not a licensed public accountant, a certified internal auditor, nor served in a senior auditor capacity in a public agency. The Nevada County Superior Court later found his private firm experience also did not meet state law's qualifications for a county auditor. In December 2022, the Nevada County Board of Supervisors appointed the runner-up to serve as the county's auditor-controller.

### COMMENTS

- 1) According to the author: The vast majority of county auditor controllers are elected by their constituents to serve in this critical role. Currently, in order to run for the office, the candidate must meet all of the requirements detailed in Government Code Section 26945. However, there are some portions of the Section that are subjective and overly broad that have led to disagreements regarding the qualifications, or lack thereof, for individuals appearing on the ballot.

AB 910 will set clear requirements for individuals who want to run for County Auditor-Controller by providing more information to the experience and educational requirements in Government Code Section 26945. Elections Code 13.5 will be

amended to where registrars have more guidance on verifying the background and claims of the candidates prior to placing their name on the ballot. It is important that individuals who are interested in running are prepared to fulfil the duties of a County-Auditor Controller.

- 2) Role of Election Officials. County auditors serve an important role as the county's chief accountant. State law requires auditors to meet certain qualifications to ensure an individual has sufficient experience to monitor complicated county budgets and accounts. Recent elections, like the one in Nevada County, have raised questions about whether those qualifications are clear and whether the process for verifying those qualifications adequately ensures that elections officials can only place the names of qualified candidates on the ballot. AB 910 prohibits a candidate's name from appearing on the ballot until elections officials verify they have the documents necessarily to verify a candidate's qualifications.

AB 910 does not significantly change the process for elections officials to verify a candidate's qualifications for office; instead, it adds the types of documents a candidate can turn in when they file. Under existing law, some counties rely on the candidate's declaration of their qualifications, which they sign under penalty of perjury. Other counties ask auditors to submit additional information, like the certified public accountant certificate, to verify qualifications. In either case, someone can challenge a candidate's claim in court. If an unqualified candidate signs a declaration that they are qualified, AB 910 would not require election officials to make a more thorough assessment of their qualifications, and does not prevent a situation like the one in Nevada County from repeating itself.

- 3) Argument in Support. In a letter supporting AB 910, the Solano County Board of Supervisors stated, in part, the following:

*Even though the existing law has guidelines, they are subjective and have been the topic of debate for many years. AB 910 would help clarify the prerequisites needed to run for the office of the County Auditor-Controller by removing public accountant from the criteria, requiring a major in Business Administration or Accounting, removing service in a private firm, and require dealing with similar public and auditing responsibilities and managing a comparable budget. AB 910 would also help clarify the prerequisites by changing the criteria from 16 to 24 college semester units in accounting, financial reporting, auditing, or taxation. All these amendments are needed because they help ensure that the qualifications match the needed skills for an important financial position within Counties.*

*Furthermore, legislation like AB 910 is needed because the office of the Auditor-Controller is the chief accounting officer in charge for budget control, disbursements and receipts, and financial reporting. This office is also responsible for audits of certain agencies within the county; all of which are essential to help counties, and the California government more generally, run efficiently, with transparency and accountability.*

- 4) Double-Referral. Prior to being heard in this committee, AB 910 was considered and passed by the Committee on Governance and Finance by a vote of 7-0.

**RELATED/PRIOR LEGISLATION**

SB 1489 (Governance and Finance), Chapter 427, Statutes of 2022, corrected an outdated cross reference to the qualifications for county auditors.

SB 210 (Ayala), Chapter 381, Statutes of 1997, required, among other provisions that updated county auditor qualifications, any person serving as a county auditor in a county that has adopted the above criteria to complete at least 40 hours of qualifying continuing education every two years, as specified.

AB 1087 (Boland), Chapter 107, Statutes of 1995, updated county auditor qualifications by providing that a person may be appointed or elected pursuant to these provisions if he or she possesses a baccalaureate degree from an accredited university, college, or other 4-year institution with a major in accounting or its equivalent, as specified.

**PRIOR ACTION**

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| Senate Governance and Finance Committee: | 7 - 0  |
| Assembly Floor:                          | 66 - 0 |
| Assembly Appropriations Committee:       | 16 - 0 |
| Assembly Local Government Committee:     | 8 - 0  |

**POSITIONS**

**Sponsor:** State Association of County Auditors

**Support:** California Association of County Treasurers and Tax Collectors  
Solano County Board of Supervisors

**Oppose:** None received

-- END --