



## Legislation Text

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**File #:** 23-1227, **Version:** 1

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Chief Administrative Officer and Auditor-Controller recommending the Board approve and adopt revisions to Policy B-12, Fiscal Review Process.

**FUNDING:** N/A

### **DISCUSSION / BACKGROUND**

The 2000-01 Grand Jury recommended that all written recommendations to the Board of Supervisors concerning items of large financial impact should be submitted to the Auditor-Controller for consultation prior to submission of those recommendations to the Board. On March 25, 2003, with Item 64, the Board of Supervisors approved a draft policy that outlines which types of financial decisions are to be reviewed by the Auditor-Controller prior to commitments being made by the Board of Supervisors or any other responsible officer.

In accordance with Board Policy A-1, policies are to be reviewed periodically to ensure accuracy and relevance. Policy B-12 was last reviewed on January 8, 2019, with Legistar Item 18-1950. The Auditor-Controller and Chief Administrative Officer reviewed Policy B-12's dollar thresholds, as well as the review process by the Auditor-Controller. The revisions to the policy update the process in Legistar to require notification to the Auditor-Controller instead of requiring approval by the Auditor-Controller and notification via email to only the Auditor-Controller to align the policy with actual practice. The policy was shared with Department Heads via email for their review.

### **ALTERNATIVES**

The Board could choose to not adopt the revisions or could suggest that further revisions be made.

### **PRIOR BOARD ACTION**

03/25/2003 Agenda Item 64

03/01/2005 Agenda Item 54

01/09/2019 Legistar Item 18-1950

### **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

N/A

### **FINANCIAL IMPACT**

N/A

### **CLERK OF THE BOARD FOLLOW UP ACTIONS**

The Clerk of the Board will post the approved policy to the County's website and distribute to all Department Heads.

### **STRATEGIC PLAN COMPONENT**

Good Governance

**CONTACT**

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