



# COUNTY OF HUMBOLDT

For the meeting of: 12/11/2018

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File #: 18-1587

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**To:** Board of Supervisors

**From:** Auditor/Controller

**Agenda Section:** Departmental

**SUBJECT:**

Introduction of Ordinance Adding Section 243-4 to Chapter 3 of Division 4 of Title II of the Humboldt County Code Relating to the Preparation and Filing of an Annual Inventory

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Introduce the attached ordinance by title and waive the first reading; set the attached ordinance for adoption on December 18, 2018, or at least one (1) week away from the date of the Board of Supervisors meeting at which the attached ordinance was first introduced;
2. Direct the Clerk of the Board of Supervisors to publish the pre-adoption summary of the attached ordinance and to post a certified copy of the full text of the ordinance in the office of the Clerk of the Board of Supervisors at least five (5) days prior to the Board of Supervisors meeting at which the ordinance will be adopted [Government Code Section 25124(b)(1)]; and
3. Direct the Clerk of the Board of Supervisors to publish, within fifteen (15) days after adoption of the attached ordinance, a post-adoption summary of the ordinance with the names of the Supervisors voting for and against the ordinance and to post in the office of the Clerk of the Board of Supervisors a certified copy of the full text of the adopted ordinance along with the names of those Supervisors voting for and against the ordinance [Government Code Section 25124(b)(1)].

**SOURCE OF FUNDING:**

General Fund

**DISCUSSION:**

California Government Code Section 24051 (“Section 24051”) provides that on or before July 10<sup>th</sup> in each year, or at any other interval designated by the board of supervisors, each county officer or person in charge of any office, department, service or institution of the County, and the executive head of each special district whose affairs and funds are under the supervision and control of the board of supervisors or for which the board is ex officio the governing body shall file with the county auditor, according to the procedure prescribed by the board, an inventory under oath, showing in detail all county property in his or her possession or in his or her charge at the close of business on the preceding

June 30<sup>th</sup>. Pursuant to Section 24051, a board of supervisors may prescribe a different date for its filing, and may prescribe the manner and form in which the inventory shall be compiled.

It has proven very difficult for departments to review and certify their inventory within 10 days of the close of the fiscal year. In an effort to continue improving efficiency and compliance with Government Code, the Humboldt County Auditor-Controller recommends that your Board adopt the attached ordinance extending the date for filing to September 30<sup>th</sup>. The ordinance also clarifies the definition of what inventory is to be reported.

**FINANCIAL IMPACT:**

Adoption of the attached ordinance should have no financial impact.

The recommended actions support the Board of Supervisors' Strategic Framework by managing resources to ensure sustainability of services.

**OTHER AGENCY INVOLVEMENT:**

None

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

The Board could choose not to adopt the attached ordinance regarding the preparation and filing of an annual inventory. However this alternative is not recommended because it would not change the date for filing the annual inventory and could negatively impact several county departments.

**ATTACHMENTS:**

1. Ordinance No. \_\_\_\_\_ Adding Section 243-4 to Chapter 3 of Division 4 of Title II of the Humboldt County Code Relating to Preparation and Filing of an Annual Inventory
2. Pre-Adoption Summary of the Proposed Ordinance
3. Post-Adoption Summary of the Proposed Ordinance

**PREVIOUS ACTION/REFERRAL:**

Board Order No.: N/A

Meeting of: N/A