

## 243-2. Qualifications for County Auditor.

(a) No person shall hereafter be elected or appointed to the Office of County Auditor of the County of Humboldt unless the person meets at least one (1) of the following criteria:

(1) The person possesses a valid certificate issued by the California State Board of Accountancy under Chapter 1 (commencing with Section [5000](#)) of Division 3 of the [Business and Professions Code](#) showing the person to be, and a permit authorizing the person to practice as, a certified public accountant or as a public accountant.

(2) The person possesses a baccalaureate degree from an accredited university, college, or other four (4) year institution, with a major in accounting or its equivalent, as described in subdivision (a) of Section [5081.1](#) of the Business and Professions Code, and has served within the last five (5) 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 (3) years.

(3) 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 sixteen (16) college semester units, or their equivalent, in accounting, auditing, or finance.

(4) 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 (3) years.

(b) Any person serving in the capacity of County Auditor shall complete at least forty (40) hours of qualifying continuing education, pursuant to subsection [\(c\)](#) of this section, for each two (2) year period, and completing at least ten (10) hours in each two (2) year period. At least twenty (20) of the forty (40) hours of continuing education shall be obtained in governmental accounting, auditing, or related subjects.

(c) Qualifying continuing education may be obtained in the areas of accounting, auditing, or related subjects. In addition, qualifying continuing education may be obtained in any other subject, if it can be demonstrated that the specific educational program contributes to professional competence.

(d) With respect to a County Auditor who is a licensee of the California Board of Accountancy, or of the accountancy licensing authority of any other state, or who possesses a certificate issued by the Institute of Internal Auditors, continuing education obtained for purposes of renewal of the license or certificate may be applied to satisfy the requirements of this section. (Ord. 2190, § 1, 2/23/1999)

**The Humboldt County Code is current through Ordinance 2660, passed November 17, 2020.**

Disclaimer: The Office of the County Counsel has the official version of the Humboldt County Code. Users should contact the Clerk of the Board's office for ordinances passed subsequent to the ordinance cited above.

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