



# COUNTY OF HUMBOLDT

For the meeting of: 12/17/2024

File #: 25-29

To: Board of Supervisors

From: County Administrative Office

Agenda Section: Departmental

Vote Requirement: Majority

**SUBJECT:**

Appointment of Interim Auditor-Controller

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Accept the resignation of the current elected Auditor-Controller, Cheryl Dillingham, effective Friday, January 31, 2025; and
2. Consider appointment of an Interim Auditor-Controller effective Saturday, February 1, 2025 and until a newly elected Auditor-Controller officially takes the oath of office.

**STRATEGIC PLAN:**

The recommended actions support the following areas of the Board of Supervisors' Strategic Plan:

Area of Focus: Core Services/Other

Strategic Plan Category: 9999 - Core Services/Other

**DISCUSSION:**

Before the Board is the acceptance of the resignation of Auditor-Controller Cheryl Dillingham effective January 31, 2025. California Government Code Section 25304 states that: "the Board of Supervisors shall fill by appointment all vacancies that occur in any office filled by the appointment of the board and elective county officers, except judges of the superior court and supervisors." The appointee shall hold office for the unexpired term or until the first Monday after January 1<sup>st</sup> succeeding the next general election. Accordingly, staff recommends that the Board consider the appointment of an Interim Auditor-Controller effective Saturday, February 1, 2025, and until a newly elected Auditor-Controller officially takes the oath of office.

The recommendation of the current Auditor-Controller is Mychal Evenson, who currently serves as the Deputy Auditor-Controller and has intentions of running for that office in next upcoming election, taking place in 2026.

**SOURCE OF FUNDING:**

General Fund (1100-111)

**FINANCIAL IMPACT:**

Expenditures (1100-111)	FY24-25	FY25-26 Projected*	FY26-27 Projected*
Budgeted Expenses	152,089.00	155,891.00	159,788.00
<b>Total Expenditures</b>	<b>152,089.00</b>	<b>155,891.00</b>	<b>159,788.00</b>
Funding Sources (1100-111)	FY24-25	FY25-26 Projected*	FY26-27 Projected*

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General Fund	152,089.00	155,891.00	159,788.00
<b>Total Funding Sources</b>	<b>152,089.00</b>	<b>155,891.00</b>	<b>159,788.00</b>

*\*Projected amounts are estimates and are subject to change.*

There is no significant financial impact to the County of Humboldt by appointing an interim Auditor-Controller to fill out the term, as the salary and benefit costs are included in the fiscal year 2024-2025 budget for budget unit 1100-111 - Auditor Controller and will be included in the fiscal year 2025-2026 budget. The annual salary of the Auditor-Controller position at step 1A is One Hundred Fifty-Two Thousand Eighty-Nine Dollars (\$152,089.00). Any pay increase would be effective Sunday, February 2, 2025 to correspond with the County of Humboldt's pay period.

**OTHER AGENCY INVOLVEMENT:**

None

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

Board discretion.

**ATTACHMENTS:**

1. Letter of Resignation
2. Auditor-Controller Interim Recommendation

**PREVIOUS ACTION/REFERRAL:**

Meeting of: None

File No.: None