



MEMORANDUM
OFFICE OF THE
COUNTY EXECUTIVE
COUNTY OF PLACER

TO: Honorable Board of Supervisors

FROM: Holly Heinzen, Interim County Executive Officer

DATE: May 8, 2012

SUBJECT: Appointment of Placer County Auditor Controller

ACTION REQUESTED:

It is requested that your Board consider appointment of Andrew C. Sisk, CPA to the office of the Placer County Auditor Controller. This appointment would fill the vacancy created by the resignation of Katherine Martinis. The appointed Auditor Controller would serve the remainder of the expired term (or through 2014).

BACKGROUND

The incumbent County Auditor-Controller, Katherine Martinis, has submitted her resignation from office effective May 4, 2012. This creates a vacancy in this elective County office under our Charter. The Board of Supervisors is authorized to fill this vacancy. The procedure to be followed in filling the vacancy is set out in the Placer County Charter and under the general law of the State of California. The office of Auditor-Controller also has specific educational and professional requirements to qualify for office set out in the California Government Code and incorporated into the Placer County Code.

The procedure set out in the Placer County Charter is found at section 404, entitled Elected Officers, Vacancies. Section 404 states that:

"Whenever a vacancy occurs in any elective county office, other than a member of the Board of Supervisors, the Board shall fill such vacancy and the appointee shall hold office until the next general election and until his successor is elected and qualified."

The next general election for Auditor Controller is in 2014. The election would include the primary election (June 2014) and the general election (November 2014). Any newly elected Auditor-Controller would take office in January 2015.

Historically, such appointments have occurred either as a promotional appointment from within the office or by a broader recruitment. As noted above, the Placer County Code sets forth the qualifications required for appointment to this office. Under Placer County Code §2.20.010, the County Auditor must meet one of the following criteria:

A. The person must possess a valid certificate issued by the State Board of Accountancy Chapter I (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.

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, as described in subdivision (a) of Section 5081.1 of the Business and Professions Code, 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.

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

D. The person has served as county auditor, deputy county auditor or chief assistant county auditor for a continuous period of not less than three years.

RECOMMENDED ACTION:

Andy Sisk is the Assistant Auditor-Controller for the County of Placer and has been serving in this capacity for over nine years. He has served the County well in his tenure as Assistant Auditor Controller and meets the requirements as established under County Code. A summary of his qualifications for this appointment is attached (Attachment 1).

Staff recommends that the Board consider appointment of Andy Sisk to fulfill the remaining term of the Auditor Controller.

Appointment of Placer County Auditor Controller
Summary of Qualifications

Andrew C. Sisk, CPA – Assistant Auditor-Controller

County of Placer
Office of Auditor-Controller

Andy Sisk is the Assistant Auditor-Controller for the County of Placer and has been serving in this capacity for over nine years. Prior to joining the County of Placer, Andy worked at Macias, Gini & O'Connell, CPAs, for over eight years and has 22 years of accounting and auditing experience. He has a bachelor's of science degree in Accounting from California State University, Sacramento, has been a licensed CPA for 15 years and is a member of the American Institute of Certified Public Accountants.

Andy's audit experience includes performance, financial and compliance audits for governmental and nonprofit organizations. He was responsible for managing, planning and performing audits and preparing financial statements and reports for numerous Counties, special districts and nonprofit organizations. He conducted many of those audits in accordance with GAAS, "Red Book", "Yellow Book" and OMB Circular A-133 standards and guidelines. Andy has also been active in teaching classes on many accounting and auditing subjects, including *Introduction to Governmental Accounting*, *Intermediate Governmental Accounting*, *Understanding and Preparing for the Annual Single Audit*, *the New Fund Balance* and *Enhancing Internal Control through Risk Assessment*.

Andy also serves on the Board of Directors of the YMCA of Superior California. He has been married to his wife, Gabrielle, for 22 years and has two children, Kyle and Joshua, who love to spend time with Dad.

