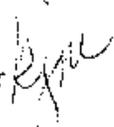


MEMORANDUM

PLACER COUNTY AUDITOR CONTROLLER COUNTY OF PLACER

To: Honorable Board of Supervisors

From: Katherine J. Martinis, CPA, Auditor-Controller 

Date: February 10, 2009

Subject: Resolution authorizing the County Auditor-Controller to maintain a single "warrant book" pursuant to California Government Code 29747.

Action Requested

Adopt the attached resolution to dispense with the statutory requirement of maintaining an "allowance book" pursuant to California Government Code 25102 (c) and authorizing the County Auditor-Controller to maintain a single "warrant book" (or register) pursuant to California Government Code Section 29747.

Background

Government Code Section 29747 requires the auditor to file a duplicate warrant register with the Board. That filing serves as the allowance book, which the Board is required to maintain pursuant to Government Code 25102 (c). However, Section 25102 (c) also authorizes the Board by Resolution to dispense with an allowance book, in which case, the warrant book maintained by the Auditor shall serve as both the warrant book and the allowance book.

Historically, the Auditor-Controller has continually placed the warrant book (warrant register) on the Board Agenda for approval to be in compliance with Government Code 29747. To avoid duplication and in the interest of administrative efficiency, I am requesting your Board to adopt a resolution dispensing with the requirement that it maintain an allowance book, and to confirm that the warrant book (or register) maintained by the Auditor shall also serve as the allowance book.

Fiscal Impact

The proposed action would reduce administrative costs of copying, filing and agenda preparation for a duplicate warrant register.

**Before the Board of Supervisors
County of Placer, State of California**

In the matter of:

Resolution No.: _____

Resolution dispensing with the requirement of maintaining an "allowance book" pursuant to California Government Code 25102(c) and authorizing the Auditor-Controller to maintain a single "warrant book" pursuant to California Government Code 29747.

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held _____ by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Attest: _____
Clerk of said Board

Chairman, Board of Supervisors

WHEREAS, Government Code Section 25102 (c) requires the Board to keep an "allowance book" in which shall be recorded all orders for the allowance of money from county treasury, to whom made, and on what account. The orders are to be dated, numbered, and indexed through each year.

WHEREAS, Government Code Section 25102(d) requires that the Auditor keep a "warrant book" for entering, in the order of drawing, all warrants drawn on the treasury, with their number and reference to the order on the minute book, with the date, amount, on what account, and name of payee.

WHEREAS, Government Code Section 29747 requires the Auditor to prepare duplicate lists of all claims allowed, showing as to each claim the date allowed, warrant number, name of claimant, and amount allowed. The Auditor shall certify that the lists are correct, file one copy in the office of the board and preserve the other or a photographic copy thereof in the office of the Auditor. As to such claims the lists constitute, respectively, the allowance book and the warrant book.

WHEREAS, the Placer County Auditor maintains a "warrant book" providing an index of claims allowed, and has caused duplicate lists to be filed with the clerk of the board to serve as the "allowance book," however, the Board desires to dispense with the allowance book, in which event the warrant book filed with the county auditor shall serve in place of both the allowance book and the warrant book.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby dispenses with the "allowance book", authorizes and designates that the "warrant book" maintained by the County Auditor-Controller shall serve as both the "allowance book", and the "warrant book" as prescribed in Government Code Section 25102 (c). The Auditor-Controller shall prepare only a single list of all claims allowed, in the form and according to the procedure for duplicate lists, and shall file the list in the office of the Auditor-Controller as the warrant book.

29745. If the auditor finds that any claim is not a proper county charge, he shall reject it and endorse his rejection thereon.

29747. The auditor shall prepare duplicate lists of all claims he allows, showing as to each claim: date allowed, warrant number, name of claimant, and amount allowed. He shall certify that the lists are correct, file one copy in the office of the board and preserve the other or a photographic copy thereof in his own office. As to such claims the lists constitute, respectively, the allowance book and the warrant book. If the allowance book is dispensed with by the board of supervisors pursuant to Section 25102, the auditor shall prepare only a single list of all claims he allows, in the form and according to the procedure required for duplicate lists, and shall file the list in his office as the warrant book.

29748. The board may prescribe, by resolution, additional procedures for the audit and disposition of claims but the procedures so prescribed may not be inconsistent with the provisions of this chapter, of Part 3 (commencing with Section 900) and Part 4 (commencing with Section 940) Division 3.6 of Title 1 of the Government Code, or of any other statutes or regulations expressly governing any such claims or the payment thereof.

29749. The auditor shall require the certificate of the requisitioning, inspection, or receiving officers that the articles and services have been received or furnished or contracted for.

CALIFORNIA CODES
GOVERNMENT CODE
SECTION 25100-25105.5

25100. Unless otherwise provided by law, the county clerk is ex officio clerk of the board of supervisors of his county.

25100.5. The board of supervisors of any county may provide by ordinance that the clerk of the board of supervisors may be appointed by the board in the same manner as other county officers are appointed. In such counties, the county clerk is not ex officio clerk of the board of supervisors.

The clerk of the board of supervisors shall perform those duties prescribed by law for the county clerk as ex officio clerk of the board of supervisors or for the clerk of the board of supervisors and such additional duties as the board of supervisors shall prescribe by ordinance. Such person may perform all the duties vested in the county clerk other than those vested in the county clerk as registrar of voters and may take acknowledgments and administer and certify oaths in the performance of such person's official duties.

25101. The clerk of the board shall:

(a) Attend each session of the board of supervisors of his county and attend committee meetings when requested so to do.

(b) Keep and enter in the minute book of the board a full and complete record of the proceedings of the board at all regular and special meetings, including the entry in full of all resolutions and of all decisions on questions concerning the allowance of accounts. The vote of each member on every question shall be recorded.

(c) Immediately after each meeting of the board, deliver to and leave with the auditor all demands allowed for the payment of money.

(d) File and preserve, or dispose of pursuant to law, all petitions, applications, and other papers and records deposited with him.

(e) Authenticate with his signature and the seal of the board and file each ordinance passed by the board.

25102. The board shall cause to be kept:

(a) Its minute book.

(b) An ordinance book.

(c) An "allowance book" in which shall be recorded all orders for the allowance of money from the county treasury, to whom made, and on what account. The orders shall be dated, numbered, and indexed through each year. In any county using certified duplicate lists of claims allowed, one list is the "allowance book" within the meaning of this section. If the auditor in any county maintains an index of claims allowed, the index required by this section may be dispensed with. In lieu of recording in the allowance book, claims or duplicates thereof may be filed with the clerk of the board, who shall make an alphabetical index of the claims filed. In any county,

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the board of supervisors by resolution may dispense with the allowance book, in which event the warrant book filed with the county auditor shall serve in place of both the allowance book and the warrant book.

(d) A "warrant book" to be kept by the county auditor, in which shall be entered, in the order of drawing, all warrants drawn on the treasury, with their number and reference to the order on the minute book, with the date, amount, on what account, and name of payee. In any county using a list of claims allowed for an allowance book, the list filed in the office of the auditor is the warrant book within the meaning of this section.

25102.1. In lieu of entering resolutions in full in the minute book, the clerk, with the approval of the board, may keep a resolution book in which he shall enter all resolutions in full. In such case, references in the minute book to resolutions may be made by number and subject reference.

25103. The records and minutes of the board, acting in any capacity, shall be signed by the chairperson and the clerk. The board may by resolution authorize the use of a facsimile signature of the chairperson of the board acting in any capacity, where the board sits as the governing body, agency, or entity on all papers, documents, or instruments requiring the signature of the chairperson of the board, including all resolutions, orders, ordinances, contracts, minutes, notices, deeds, leases, papers and records of the board except that the original copy thereof, or the copy thereof filed in the office of the clerk of the board, shall bear the personal signature of the chairperson or shall have been delivered to him or her, and those papers, documents, or instruments bearing the facsimile signature shall be accorded the same force and effect as though personally signed by the chairperson. A certificate by the clerk that a copy of that document has been delivered to the chairperson of the board shall be prima facie evidence of the delivery.

If, in order to be recorded by the county recorder, the paper, document, or instrument requires the acknowledgement or verification of the person by whom it is executed, then it shall be recordable when the clerk acknowledges his or her signature upon the certificate which indicates that a copy of the paper, document, or instrument has been delivered to the chairperson.

In the case of a public security or any instrument of payment, the provisions of the Uniform Facsimile Signature of Public Officials Act (Chapter 6 (commencing with Section 5500) of Division 6 of Title 1 of the **Government Code**) shall govern.

If the facsimile signature of the chairperson of the board of supervisors is affixed to any document prior to November 23, 1970, the document shall have the same force and effect from the time of affixing as if the facsimile signature had been affixed after that date.

25104. The books, records, and accounts of the board shall be kept in the custody of the clerk and available for public inspection during normal business hours.

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