

**Before the Board of Supervisors in and for the  
County of Monterey, State of California**

Resolution No.:

Adopt a Resolution to:

- a. Amend the Auditor-Controller’s Office FY 2022-23 Budget 1110-8374-Fund 001- Appropriation Unit AUD001 to reallocate one (1) 1.0 FTE Auditor-Controller Analyst I (20B24) to one (1) 1.0 FTE Auditor-Controller Analyst II (20B25)
- b. Direct the County Administrative Office and the Auditor-Controller to incorporate the approved position changes in the FY 2022-23 Adopted Budget.

**WHEREAS**, the recent vacancy of an Auditor-Controller Analyst I position has created an opportunity to reorganize the General Accounting Division to a more sustainable, efficient, and effective long-term structure;

**WHEREAS**, the General Accounting Division’s workload has increased in volume and complexity, due to new Governmental Accounting Standards Board (GASB) pronouncements;

**WHEREAS**, Governmental Accounting Standards Board (GASB) pronouncements impact the complexity and size of the Annual Comprehensive Financial Report (ACFR), and the preparation and completion of the County-wide Cost Allocation Plan, Single Audit, and other financial reports;

**WHEREAS**, the reallocation of this position to a higher-level classification is critical to provide oversight of the implementation of GASB pronouncements, financial reporting, and to perform increasingly complex accounting and financial analysis;

**WHEREAS**, to implement the recommendation, the actions require the Fiscal Year 2022-23 Adopted Budget to be amended:

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors in and for the County of Monterey as follows:

1. The Auditor-Controller’s Office Budget 1110-8374-Fund 001- Appropriation Unit AUD001 is amended to reallocate one (1) 1.0 FTE Auditor-Controller Analyst I (20B24) to one (1) 1.0 FTE Auditor-Controller Analyst II (20B25) as indicated below:

Auditor-Controller – Budget Unit 1110-8374-0001-AUD001

Class Code	Position Title	Position Number	Position Increase/Decrease	Revised Total FTE
20B24	Auditor-Controller Analyst I	0002	(1.0)	3.0
20B25	Auditor-Controller Analyst II	0002	1.0	2.0

2. The County Administrative Office and the Auditor-Controller are authorized and directed to incorporate the approved position changes in the FY 2022-23 Adopted Budget.

PASSED AND ADOPTED on this 7<sup>th</sup> day of February 2023, by the following vote, to-wit:

AYES:

NOES:

ABSENT:

I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book\_\_\_\_ for the meeting on \_\_\_\_\_.

Dated:

Valerie Ralph, Clerk of the Board of Supervisors  
County of Monterey, State of California

By \_\_\_\_\_  
, Deputy