

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

Resolution No.: 23-034

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 14th day of February 2023, by roll call vote:

AYES: Supervisors Alejo, Church, Lopez, and Adams

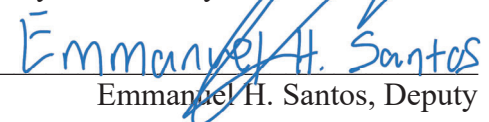
NOES: None

ABSENT: Supervisor Root Askew
(Government Code 54953)

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 82 for the meeting on February 14, 2023.

Dated: February 14, 2023
File ID: RES 23-015
Agenda Item No. 24

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


Emmanuel H. Santos, Deputy