

## Chapter 3.04

### COUNTY ACCOUNTANT

#### Sections:

3.04.010 Office established.

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3.04.010 Office established. The office of the county accountant for the county is created. The provisions for the oath of the accountant, for bonding and sureties of the auditor and subordinates thereof, and for the duties and powers of the office of accountant shall be as prescribed in ORS 210.120 to 210.230. (Ord. 83-11-5 §I(part), 1983; Ord. 82-5-1 §1, 1982)

3.04.020 Appointment--Qualifications required. The county accountant shall be appointed by order of the board of county commissioners of the county, and shall serve at the pleasure of the board. The person appointed as accountant shall be a certified public accountant or shall be a certified public finance officer and shall possess such other qualifications as may be deemed appropriate by the board. (Ord. 83-11-5 §I(part), 1983; Ord. 82-5-1 §2, 1982)(Ord. 2001-09-05, boc signed 10/6/14)

3.04.030 Accountant to serve as budget officer. The county accountant shall act as budget officer in accordance with the Oregon Local Budget Law. (Ord. 83-11-5 §I(part), 1983; Ord. 82-5-1 §3, 1982) 3.04.040 Department of management and finance-created. The department of management and finance is created. The county accountant shall serve as head of the department of management and finance. The county accountant may appoint such deputies, assistants, clerks and employees to serve in the department of management and finance as may be necessary to fulfill the staff functions prescribed in ORS Chapter 210 and the Oregon Local Budget Law. (Ord. 83-11-5 §I(part), 1983; Ord. 82-5-1 §4, 1982)

3.04.050 Authority to write off uncollectible debts. Unless otherwise provided by law, the accountant shall have the authority to write off debts which are owed to the county by any person, firm, partnership, corporation, or other entity if the auditor determines that such debts could not be collected through any reasonable means. In making such determination, the accountant shall consult with any county department that is directly involved with the account in question. The accountant shall submit an annual report to the board on any debts that are written off pursuant to this section, not later than June 30th of each year. (Ord. 83-11-5 §I(part), 1983; Ord. 83-4-2 §1, 1983; Ord. 82-5-1 §4.1, 1982)