City Mayor, Auditor, Treasurer – Katie Quick (League of Women Voters)

Should Alameda continue to directly elect its Mayor or should City Council Members rotate through the positions? Should the City eliminate the auditor and treasurer position?

Alameda's elected officials include a Mayor, four City Council Members, a treasurer and an auditor.

Each office carries a four year term and in addition to their regular council duties, the Mayor is the official and ceremonial head of the City and presides over the meetings of the City Council. The Mayor also elects and nominates people to serve on boards and commissions. The council approves the appointments.

The auditor's role is to provide for an audit at least annually of the City's financial operations, books and records to assure that the City's financial transactions, accounts and records are maintained in accordance with the requirements of the City charter, state and federal laws and Generally Accepted Accounting Principles (GAAP).

The treasurer's role is to annually recommend an investment policy to the council and to report what has happened with the City's investment portfolio.

Before 1971, council members took turns as Mayor, but voters amended the charter to make the Mayor a more directly elected office. In their ballot argument for the charter change, council stated that a directly elected Mayor was needed to act as a liaison between the council and the electorate. "A directly elected Mayor with a four-year term" they said "could give a direction and continuity that a council elected Mayor cannot provide and Alameda would achieve regional status with other East Bay cities' elected Mayors."

In 1976 the council unsuccessfully pitched a charter change that would have the made the City's auditor and treasurer council appointed positions. Council members who sought the change argued that the change would allow the council to ensure candidates, who in the charter are only required to be Alameda voters, be adequately qualified. While that ballot measure failed, the charter was subsequently changed to require the auditor to own a degree in accounting or business administration or to be licensed as a Chartered Public Accountant (CPA) and to have 5 years of accounting experience upon election. It also required the treasurer upon election to have 5 years of experience in administering investment programs and to be licensed as a Chartered Financial Analyst (CFA) or Certified Financial Planner.

Prior to 1980, Auditor and Treasurer were both full time salaried positions with a bigger portfolio of duties and offices under their command. The auditor, then the City's Auditor Assessor, served as the City's general accountant and his or her duties included establishing a book keeping system for the City, keeping track of the City's accounts and signing off on purchases and contracts. The treasurer who was also the tax collector maintained the City's accounts and payed the bills.

By 1982, both roles had been streamlined to encompass the roles present today. The Auditor and the treasurer are no longer full time salaried positions with full offices although each position qualifies for City health and welfare benefits. In addition to spelling out the Auditors duty, the charter separately requires the City to contract with an outside CPA to at least annually investigate the transactions and audit the accounts of all officers having the collection, custody or disbursement of public money or having the power to approve, allow or audit demands on the treasury and make a report to the council. In practice, the auditor discharges his or her duty to provide for an annual audit by assisting City staff with the selection of an independent auditor to be approved by the Council. Staff also assists the

Treasurer with the annual investment policy review and recommendations. These activities are conducted by the treasurer and the finance director and have in the past been made by a committee that included the treasurer, finance director and financial services manager. Staff provides quarterly reports on the City's investment portfolio which is managed by an outside contractor to the council.

Three Alameda County cities now rotate Mayoral duties, Albany, Emeryville and Piedmont. The rest have directly elected Mayors, though several cities Mayoral terms are 2 years instead of 4. In Alameda County, only Berkeley and Oakland have a City Auditor, both are elected positions. Duties of Oakland City Auditor include departmental audits for budget purposes and preparing impartial financial analyses of ballot measures and major expenditures. Three cities have a treasurer, but that official is appointed by the City Council in two of the three. The City of Albany has an elected treasurer, but the role in that City is a lot more expansive. Albany Treasurer is responsible for receiving and safely keeping City monies and securities, maintaining the City's investments overseeing the collection of business and dog licenses and real property transfer tax and also sits on the board of Albany's police and fire relief and pension fund, tracking investment activities and overseeing the maintenance of its financial records.

The Rationale:

-   Rotating Council Members into the Mayor's seat provides council members the ability to gain more experience in operating government
-   The Treasurer and Auditor roles are duplicated and could be eliminated.

The Pros:

-   Eliminating the elected Auditor and Treasurer streamline City operations and may provide cost saving
-   Rotating the Mayor's position provides council members with increased experience and insight into governmental operations

The Cons:

-   Eliminating an elected Auditor and Treasurer reduces accountability to the voters.
-   Staff or contracted workers performing Auditor or Treasurer functions may lack independence
-   Rotating the Mayor reduces the voters ability to set the City agenda through their Mayoral vote
-   Rotating the Mayor reduces the continuity, experience and efficacy of the Mayor by reducing their term to a one- or two-year rotation.