



2023 Legislative Issue Form

To propose a CCI legislative issue, please complete this form.

Feel free to use more than one page and include any supplemental materials.

1.) **Contact Information** (of person bringing forth issue):

- a. **Name:** Julie George
- b. **Title:** Legislative Affairs Senior Advisor
- c. **County:** Adams
- d. **Phone Number:** 720-233-4662
- e. **E-Mail Address:** jgeorge@adcogov.org

2.) **Issue/Problem to be addressed** (What is the problem this legislation is seeking to solve?)

Although rare, there are times when an elected county treasurer does not carry out the duties of his/her position. When this happens, counties and the public have no recourse to hold the treasurer accountable. Short of a recall election or suing the treasurer, there are no other mechanisms to compel performance.

The independently elected treasurers have an important responsibility within counties. They collect all revenues paid in, disburse all payments and reconcile records of the same, as well as manage counties' investment portfolios. If a county treasurer's office does not perform these duties competently, it can lead to incomplete or inaccurate reporting of counties' financial positions, lack of ability for counties to pay bills and operate county services, impacts to bond ratings and more expensive or impossible borrowing for public projects, inability to gain insurance coverage or significant increases in insurance expenses, and impacts to counties' abilities to perform required financial audits.

3.) **Background on this Issue/Problem** (How did this come to be? Why are you seeking a legislative remedy?)

In 2020, an audit of the Adams County treasurer's office indicated significant concerns with a lack of proper accounting and controls of funds entering the county. The County's Budget & Finance Department had also alerted County leadership to slow disbursement of sales and property taxes to taxing districts, as well as reconciling of books and payments of invoices. Please see attached report from Eide Bailly.

4.) **Proposed Solution/Legislative Remedy to this issue.**

The proposed solution is to amend the current state statutes related to the county treasurers' function, to allow for some mechanism to which counties or the public could appeal in order to raise major concerns or compel competent performance. This could include setting of a receiver or some other solution.

5.) **Have you explored a non-legislative solution to this problem?**

Yes, the County has explored all solutions available to us, including appealing to the County Treasurer to offer assistance for catching up reconciliation and other lagging work. The County has offered contract labor to assist in catching up the backlog, as well as technical assistance from our Finance team. We have explored current state statute for any possible recourse and found that there was none. We felt we had no remaining recourse than to appeal to the courts. Given this issue has rarely been raised in the courts, there is little caselaw to guide this review and the courts have been unable to provide relief.

6.) **Statutory Citation to be modified AND proposed/revised language (The Colorado Revised Statute is available for free at [this link](#), by selecting "Colorado Revised Statutes").**

Section 30-10-709, C.R.S. is the likely section language would be added to.

7.) **Relationship of this issue to County Commissioner's roles and/or authorities.**

Please submit this completed form to Katie First at kfirst@ccionline.org

By Friday, July 8.



County commissions are ultimately charged with the public health, welfare, and safety of counties. Included in this is stewardship and accounting of county tax dollars and operational expenditures. Please see attached Eide Bailly report for clarification.

8.) **Has this proposal been approved by the Board of County Commissioners? Yes**

9.) **List any potential Proponents/Opponents & their perspective; indicate any groups/individuals with whom you have already discussed this issue.**

We plan to speak with the Colorado County Treasurers Association to work in concert on a solution that they feel is workable for them, to maintain their authority, while also providing a mechanism of relief when necessary.

We have had a discussion with the state treasurer.

10.) **Have you visited with your legislator(s) about this proposal? What was their reaction? Are members of your delegation likely to sponsor, support, or oppose this proposal?**

Adams County's legislative delegation was briefed in Dec. 2021 and indicated general support at that time. We plan to revisit the subject with the delegation to update them on the effort, but at least one has indicated a willingness to sponsor.

11.) **Anticipated Fiscal Impact (to counties, state, other stakeholders, etc.).**

None known.

12.) **Please list the local subject matter experts CCI staff can follow-up with for more information on this proposal.**

- Alisha Reis - Interim County Manager
- Mike Sink - Senior Assistant County Attorney
- Nancy Duncan - Director, Finance and Budget

13.) **If your county is submitting multiple issue forms, please rank each issue.**

This is the county's second priority.

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