2.100.070 Transfer of certain powers and duties.

It is the intent of this chapter to assign to the department of finance authority for developing and maintaining accounting, reporting and other financial management systems necessary for effective financial management of public funds among county agencies.

To this end:

(1) All powers and duties and functions of the county auditor relating to the collection, disbursement, and financial management of public funds are hereby transferred to the department of finance as the county executive may direct.

(2) All powers and duties and functions of the county treasurer relating to the establishment and maintenance of financial controls on the collection, disbursement and financial management of public funds prior to deposit of such funds with the county treasurer are hereby transferred to the department of finance as the county executive may direct.

(3) All powers and duties and functions of all other county agencies relating to the collection, disbursement and financial management of public funds prior to deposit of such funds with the county treasurer are hereby transferred to the department of finance as the county executive may direct.


2.100.080 Reserved powers.

The following powers and duties granted by state statute or county code provisions are deemed not subject to provisions of this chapter and reserved as follows:

(1) To the county auditor:

(a) All powers and duties with respect to conducting, supervising, or engaging in elections and recalls;

(b) All powers and duties with respect to formation, incorporation, canvassing, verifications, boundary determinations, organizations, reorganization, dissolution, disincorporation or any other power or duty not associated with the receipt or disbursement of funds of cities, towns, or other municipal corporations;

(c) All powers and duties with respect to the receiving, filing, or recording documents of any sort, and the taking of acknowledgments;

(d) Serve upon and be an officer for boards and commissions;

(e) All functions with respect to marriage certificates and licenses as provided in chapter 26.04 RCW, and amendments thereto;

(f) Subject to appropriate action by the state, all functions with respect to vehicle registrations, titles, and licenses as provided in RCW 46.01.130 and 46.01.140 and amendments thereto;
(g) All other license functions of the county acting as an agent of the state; and

(h) All functions with respect to general licensing permit provisions as provided in Title 6 SCC and amendments thereto.

(2) To the county treasurer:

(a) All powers and duties with respect to tax collections and administration as provided by state law;

(b) All powers and duties with respect to the collection, disbursement and management of junior taxing district funds, including the duties of fiscal agent as provided by state law.

(c) All powers and duties with respect to cash management and the management of short and long term investment of all public funds of the county and funds of special purpose taxing districts that are in the treasurer's custody but are not needed for immediate expenditure. The treasurer shall release county funds including redeeming county warrants issued, in accordance with the established financial controls of the department of finance.

(d) Except for the management of non-banking related purchase cards, all powers and duties associated with contracting for banking services, including other forms of financial transactions or services offered through banking agreements.

(3) With the exception of subsection (2)(b) of this section the reservation of powers and duties as stated above shall not include any powers and duties with respect to the performance of any audit functions, all of which are vested in the department of finance.


*Code reviser's note: See SCC 2.100.070 which transfers functions of the county auditor.