




**Office of the County Counsel
Contra Costa County**

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Date: January 9, 2026

To: Board of Supervisors
Staff to Advisory Bodies
Department Heads

From: Thomas L. Geiger, County Counsel 

Re: **New Mandatory Fiscal and Financial Training Requirements for Board of Supervisors Members, Advisory Body Members, and Department Heads**

This memo describes a new mandatory training requirement that is effective January 1, 2026. Senate Bill 827 requires specified individuals, including Board of Supervisors members, County advisory body members, department heads, and certain other officials, to take two hours of fiscal and financial training every two years.

New Fiscal and Financial Training Requirement for Specified Officials. SB 827 establishes a new requirement that specified local agency officials take two hours of fiscal and financial training. This training requirement is separate from the ethics training commonly known as AB 1234 training.

The new fiscal and financial training requirement applies to the following officers, officials and executives:

- (1) Members of the Board of Supervisors.
- (2) Members of all County advisory bodies. Unlike the AB 1234 ethics training requirement, which applies only to members of advisory bodies who receive any type of compensation, salary, stipends, or expense reimbursements, the fiscal and financial training requirement applies to members of all County advisory bodies.¹
- (3) All elected officers of the County except for the Auditor-Controller and the Treasurer-Tax Collector.²

¹ See Gov. Code, § 53238.

² See Gov. Code, § 53238.4: "A local agency official who is in compliance with Section 26945, 26945.1, 27000.7, 27000.8, or 27000.9 is exempt from the provisions of this article."

- (4) Department heads.³
- (5) Anyone serving in a position equivalent to a chief executive officer, a deputy chief executive officer, or an assistant chief executive officer of the County and whose position is held by an employment contract with the County.

Required Subjects. The two hours of fiscal and financial training must include training on at least the following subjects:

- Laws and principles relating to financial administration and short- and long-term fiscal management, including, but not limited to, the role and responsibilities of financial administration, financial policies, municipal budgets and budget processes, and financial reporting and auditing.
- Laws and principles relating to, but not limited to, capital financing and debt management, mechanisms for County revenues, pensions and other postemployment benefits, cash management and investments, the prudent investor standard, and the ethics of safeguarding public resources.
- General fiscal and financial planning principles and any pertinent laws relevant to the official's public service and role in overseeing the County's operations and relevant to the County's procurement and contracting practices and responsibilities.

When to Take the Training. Every County official required to take the training must take the training once every two years. Those officials who were in service as of January 1, 2026, and who began service before that date, must receive their first fiscal and financial training before January 1, 2028 (unless their service ends before January 9, 2028), and thereafter once every two years. Those who begin service with the County on or after January 1, 2026, must receive the fiscal and financial training no later than six months from their first day with the County, and thereafter once every two years.

How to Take the Training. Unfortunately, the state has not established a training program, in contrast to the AB 1234 ethics training offered by the Fair Political Practices Commission (FPPC). However, the California State Association of Counties (CSAC) Institute for Excellence in Local Government is developing a training in response to SB 827 that will cover the new fiscal and financial training requirements. CSAC says its training is expected to roll out in early 2026.⁴ To receive updates on the CSAC training, officials can sign up on CSAC's SB 827 interest list at: <https://lp.constantcontactpages.com/sl/2G9eNKJ/SB827>.

³ See Gov. Code, § 53238, subsections (d)(2) (any County official appointed by the Board of Supervisors who, as part of their official duties, makes decisions or recommendations regarding financial administration, budgeting, or the use of public resources) and (d)(3) (certain "administrative officers" of the County).

⁴ We will monitor the CSAC training schedule and provide updates on the timing of the CSAC training. If CSAC does not establish a training program in early 2026, we will consult with the County

What to Do After Completing the Training. After an individual completes the training, they need to provide certification of completing the training to the Clerk of the Board at clerkoftheboard@cob.cccounty.us. The Clerk of the Board will maintain the certifications in accordance with the law. SB 827 requires local agencies to maintain records of the trainings for at least five years after local officials receive the training. The local agency must maintain records indicating both (1) the dates that local officials satisfied the ethics training requirements, and (2) the entity that provided the training.

Under the new law, the training records are public records subject to disclosure under the Public Records Act. No later than July 1, 2026, the Clerk of the Board will post clear instructions on the County website with information on how the public may request these training records.

TLG:KP

cc: Monica Nino, County Administrator
Jami Morritt, Chief Assistant Clerk of the Board

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Administrator on other options. SB 827 authorizes local agencies to contract or collaborate with a training course provider to offer the training or develop self-study materials with tests.