

14. Consider approving the appointment of Laura Bowers to the position of Santa Cruz County Auditor-Controller-Treasurer-Tax Collector ()



County of Santa Cruz Board of Supervisors

Agenda Item Submittal

From: Board of Supervisors - Fourth District

Subject: Appointment of Laura Bowers to Serve as Santa Cruz County Auditor-Controller-Treasurer-Tax Collector

Meeting Date: May 6, 2025

Formal Title: Consider approving the appointment of Laura Bowers to the position of Santa Cruz County Auditor-Controller-Treasurer-Tax Collector

Recommended Actions

Consider approving the appointment of Laura Bowers to the position of Santa Cruz County Auditor-Controller-Treasurer-Tax Collector effective 5:00pm on July 3, 2025.

Executive Summary

Auditor-Controller-Treasurer-Tax Collector, Edith Driscoll, has submitted her resignation and the Board of Supervisors is charged with appointing a replacement to fulfill the role and discharge the duties of the Auditor-Controller-Treasurer-Tax Collector for the remainder of the term. I am recommending the appointment of the Deputy Auditor-Controller, Laura Bowers.

Discussion

Attached is a letter from Edith Driscoll, Auditor-Controller-Treasurer-Tax Collector, submitting her resignation effective July 3, 2025. Edith Driscoll has had a distinguished 28-year career serving the citizens of Santa Cruz County. She began her service in December 1996 as an Internal Auditor, helping implement a Y2K-compliant countywide accounting system. She went on to serve as County Audit Manager and Chief Deputy Auditor-Controller before being appointed Auditor-Controller-Treasurer-Tax Collector in December 2015, elected in June 2016, and re-elected in 2020 and 2024. Her office is responsible for managing public funds and collecting over \$760 million annually in property and special taxes, including the Cannabis Business Tax and Single Cup Tax. As Treasurer, she oversaw \$2.8 billion in annual deposits and helped manage disaster-related funding during fires, floods, and the COVID pandemic. Under her leadership, the County's investment pool grew from \$687 million to more than \$1.4 billion, benefiting multiple local agencies. She expanded public access by opening a second office in Watsonville and managed the issuance of ten short-term bonds to preserve strong credit ratings. Her final bond sale is planned for June 2025. Recently, she secured a revenue agreement with VRBO/HomeAway to improve collection of \$14 million in Transient Occupancy Tax revenue.

Government Code Section 25304 details how the Board of Supervisors is to address a vacancy occurring in an elected county office under this scenario. It provides that the Board shall fill a vacancy in an elective county office by appointment, and the appointee shall hold the office until the first Monday after January 1st following the next general election. The primary for the next general election will be held on June 2, 2026.

It is the Board's responsibility to ensure that the services provided by the Auditor-Controller Treasurer-Tax Collector's office continue as seamlessly as possible during this time.

Ms. Driscoll has recommended Laura Bowers as the most appropriate person to discharge the duties of the office of Auditor-Controller-Treasurer-Tax Collector until the next general election. Laura Bowers, a Santa Cruz County native, is a Certified Public Accountant and a Certified Public Finance Officer. She is an established financial leader within County management, having served as the Chief Deputy for seven years. Laura first began working in the Auditor-Controller's office in 2001, serving in various management roles in the office as well as currently serving as the Chair of the County's Deferred Compensation Commission. She also has a bachelor's degree in business administration from San Jose State University. She is a highly regarded finance professional and a natural leader who has the respect of the local government finance community, the employees in the Auditor-Controller Treasurer-Tax Collector's Office and the County management team. Laura's education, certification and experience all qualify her for this position under the California Code and County Ordinance.

For all these reasons I recommend that the Board appoint Laura Bowers to hold the position of Auditor Controller-Treasurer-Tax Collector effective 5:00pm on July 3, 2025, until 12:00pm on January 4, 2027

Financial Impact

The recommended action does not have a financial impact.

Strategic Initiatives

Operational Plan - Operational Excellence

Submitted By:

Felipe Hernandez, Fourth District Supervisor

Recommended By:

Carlos J. Palacios, County Executive Officer

Artificial Intelligence Acknowledgment:

Artificial Intelligence (AI) did not significantly contribute to the development of this agenda item.



COUNTY OF SANTA CRUZ

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April 2, 2025

Dear Chair Hernandez and CEO Palacios:

This letter serves as official notice of my intention to retire in early July 2025. This retirement date aligns with the beginning of the new fiscal year. My current term ends on the first Monday in January 2027. However, I have determined now is the right time for me to retire.

It has been an honor to serve the people of Santa Cruz County for the last 28 ½ years. I have served as the Auditor-Controller-Treasurer-Tax Collector since I was appointed in 2015 and then elected for three additional terms.

I am very proud of the work the Auditor-Controller-Treasurer-Tax Collector's Office performs and I am leaving a knowledgeable and experienced management team in place who are ready to take on new challenges.

I am recommending that the Board of Supervisors appoint Laura Bowers, CPA, CPFO, as my interim replacement. Laura has been the County's Chief Deputy Auditor-Controller for the last 7 years. As a Certified Public Accountant and a Certified Public Finance Officer, Laura provides exemplary professional service with skill and integrity.

I look forward to a smooth transition of leadership within the office and will assist in making that possible.

Best Regards,

Edith Driscoll
Auditor-Controller-Treasurer-Tax Collector

LAURA BOWERS, CPA, CPFO

Professional Summary

Accomplished CPA and CPFO with over 20 years of experience in governmental accounting and auditing. Proven expertise in managing governmental funds, audits, preparing countywide budgets, implementing accounting systems, and leading high-performing teams. Skilled in public finance strategy, internal controls, and compliance.

Education

San Jose State University – B.S. Business Administration, Accounting

Cabrillo College – General Education

Certifications

- Certified Public Accountant (CPA)
- Certified Public Finance Officer (CPFO)
- Credentialed California County Senior Executive

Professional Experience

County of Santa Cruz, CA

Chief Deputy Auditor-Controller | 2017–Present

- Lead department operations, fiscal strategy, and systems modernization
- Supervise staff and act as department head as needed
- Guide accounting, budget, and audit practices for County departments

Audit & Systems Manager / Senior Accountant-Auditor / Auditor II–IV | 2001–2017

- Directed audits and financial reviews across departments and districts
- Managed annual budget prep, cost allocation, and ACFR contributions
- Trained and supervised audit teams; developed internal control procedures
- Led audit planning, reporting, and system enhancements

Crawford Pimentel & Co., San Jose, CA

Senior Staff Accountant | 1999–2001

- Prepared tax returns and financial statements for multiple entities
- Conducted audits and trained junior staff

Arthur Andersen LLP, San Jose, CA

Intern | Summer 1999

- Supported tax preparation and financial research projects

Leadership & Presentations

- Fiscal Training Presenter, Santa Cruz County
- Former President, Institute of Internal Auditors – San Jose Chapter
- Speaker: Government Careers, SJSU & Local Schools
- Chair, Deferred Compensation Oversight Commission, County of Santa Cruz