

CA Senate Bill [SB 827](#)

Became effective January 1, 2026; the bill mandates fiscal and financial training and expands the ethics training requirements – as described below.

- **Expanded definition of “local agency official” subject to the training requirement.** SB 827 requires all “local agency officials” to receive at least 2 hours of fiscal and financial training biannually. In addition to members of a legislative body and elected officials who receive compensation / expense reimbursements, department heads and employees designated by the governing body to receive training (e.g., employees with fiscal responsibility) must fulfill SB 827 training requirements. Moreover, these same individuals must also complete AB 1234 training.

- **Content:** The training must cover budgeting, debt management, cash management, financial reporting, auditing, revenue mechanisms, investments, pensions / post-employment benefits, procurement / contracting, and ethics of safeguarding public resources.

- **Annual information to officials and employees.** The agency must provide information on fiscal and financial training annually. In-person and online training courses, including self-study, will satisfy this requirement.

- **Public information.** Starting July 1, 2026, agencies with websites must post clear instructions for requesting training records, including the responsible staff person’s contact information. The records, which must be maintained by the agency for five years, must indicate the date of training and the training provider.

- **Timing for compliance** Officials in a local agency’s service as of January 1, 2026, and who commenced that service prior to January 1, 2026, must receive fiscal and financial training before January 1, 2028, unless that official’s term of office ends before January 9, 2028. Thereafter, the official must receive fiscal training at least once every two years. An official who commences service with a local agency on or after January 1, 2026 must receive fiscal and financial training no later than six months from the first day of service with the local agency. Thereafter, fiscal training must be completed biannually.

Fiscal and financial training is a separate requirement from AB 1234 ethics training and harassment prevention training. The bill imposes additional duties on local governments and therefore creates a state-mandated program.