

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM: 3.11
(ID # 11190)**

MEETING DATE:
Tuesday, November 5, 2019

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Cash Overage & Shortages Report for the period of January 2019 through June 2019, All District. [\$1,231 total cost- General fund 19% and other Operating Fund 81%] (4/5 Vote)

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of January 2019 through June 2019.
- 2) Approve and direct Auditor Controller to make budget adjustment as shown on Schedule A.

BACKGROUND:

Summary

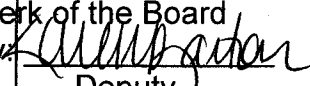
Pursuant to section 29390.1 of the Government Code and in accordance with provisions of the Board of Supervisors resolution adopted May 10, 1965, County entities' cash overages and shortages are reported to the Office of the Auditor-Controller. Attachment "A" identifies General Fund total cash overages of \$206 and total cash shortages of \$437 resulting in a net shortage of \$231. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

ACTION: 4/5 Vote Required, Policy

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: November 5, 2019
xc: Auditor

Kecia R. Harper
Clerk of the Board
By: 
Deputy

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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost	Ongoing Cost
COST	\$ 1,231	0	\$1,231	\$ 0
NET COUNTY COST	\$231	0	\$ 231	\$ 0
SOURCE OF FUNDS: Appropriation for Contingencies 19%, Other Respective Operating Fund 81%			Budget Adjustment: YES	
			For Fiscal Year: 19/20	

C.E.O. RECOMMENDATION: Approve

Attachment "B" identifies Other Funds' total cash overages of \$809 and total cash shortages of \$1,809 resulting in a net shortage of \$1,000. Cash shortages in other funds are covered by the entities' respective operating funds.

Cash shortages over \$20 have been further reviewed by the Internal Audit Unit of the Auditor-Controller's Office. These shortages are reviewed to ensure they are not the result of fraud or gross negligence committed by department staff. The review included the evaluation of the cash procedures followed by departments, inquiry and examination of any new internal controls implemented to help prevent cash shortages, documentation review of any counseling or training completed by department staff members over proper cash management, and review of any documentation pertaining to specific cash shortages from departments.

The Internal Audit Unit did not find any indications the cash shortages were the result of fraud or gross negligence committed by department staff members.

ATTACHMENT A:

General Fund Cash Overages and Shortages January 2019 through June 2019.

ATTACHMENT B:

Other Funds Cash Overages and Shortages January 2019 through June 2019.

Schedule A

Decrease Appropriation:		
10000-1109000000-581000	Appropriation for Contingencies	\$231
Anticipated increase in fund balance		
10000-1109000000-370100	Unassigned Fund Balance	\$231

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Increase Appropriation:

10000-1300100000-523210	Cash Shortage	\$231
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Anticipated use of fund balance

10000-1300100000-370100	Unassigned Fund Balance	\$231
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Stephanie Perez, Principal Management Analyst

10/28/2019



Tanya Harris

10/21/2019

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
January 2019 through June 2019

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
DPSS	Feb-19	27.66		27.66
	Mar-19	45.03		45.03
	Apr-19	42.08	30.00	12.08
	May-19	42.41		42.41
	Jun-19	15.43		15.43
	DPSS Total		172.61	30.00
EDA - Edward Dean Museum	Feb-19		2.00	(2.00)
EDA - Edward Dean Museum Total			2.00	(2.00)
EDA - Facilities Mgmt - Parking Division	Jan-19	3.00		3.00
	Feb-19	3.72		3.72
	Apr-19	1.00		1.00
	May-19	2.00	2.00	-
	Jun-19	14.00	11.00	3.00
	EDA - Facilities Mgmt - Parking Division Total		23.72	13.00
Probation	Mar-19	0.90		0.90
	Apr-19		58.33	(58.33)
Probation Total		0.90	58.33	(57.43)
Riverside Animal Shelter	Jan-19		5.00	(5.00)
Riverside Animal Shelter Total			5.00	(5.00)
Sheriff's Department	Jan-19	1.58		1.58
	Feb-19		101.00	(101.00)
	Mar-19	2.00	114.00	(112.00)
	Apr-19	1.00		1.00
	Jun-19	3.00		3.00
	Sheriff's Department Total		7.58	215.00
Treasurer Tax Collector	Jan-19		100.24	(100.24)
	Feb-19		0.69	(0.69)
	Mar-19	0.06	0.96	(0.90)
	Apr-19	0.47	0.10	0.37
	May-19	0.45	1.15	(0.70)
	Jun-19	0.01	9.72	(9.71)
	Treasurer Tax Collector Total		0.99	112.86
Grand Total		\$ 205.80	\$ 436.19	\$ (230.39)

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
January 2019 through June 2019

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
EDA County Free Library	Jan-19	0.15	5.00	(4.85)
	Feb-19	11.25	20.25	(9.00)
	Mar-19	11.35	19.10	(7.75)
	Apr-19	23.75	41.40	(17.65)
	May-19	4.20	0.20	4.00
	Jun-19	10.30	3.00	7.30
EDA County Free Library Total		61.00	88.95	(27.95)
EDA-National Date Festival	Feb-19	499.00	1,188.00	(689.00)
EDA-National Date Festival Total		499.00	1,188.00	(689.00)
HR - Exclusive Care - Rubidoux Pharmacy	Mar-19	1.00		1.00
	May-19	0.07		0.07
HR - Exclusive Care - Rubidoux Pharmacy Total		1.07		1.07
Perris Valley Cemetery	Mar-19		2.50	(2.50)
Perris Valley Cemetery Total			2.50	(2.50)
RC Children & Families Commission	Apr-19	35.62		35.62
RC Children & Families Commission Total		35.62		35.62
Riverside University Health System - Medical Center	Jan-19	22.06	27.33	(5.27)
	Feb-19	7.49	31.55	(24.06)
	Mar-19	20.18	51.61	(31.43)
	Apr-19	29.29	35.93	(6.64)
	May-19	33.00	26.27	6.73
	Jun-19	53.03	74.93	(21.90)
Riverside University Health System - Medical Center Total		165.05	247.62	(82.57)
TLMA	May-19		20.00	(20.00)
TLMA Total			20.00	(20.00)
Waste Resources	Sep-18		50.00	(50.00)
	Jan-19	33.50	89.50	(56.00)
	Feb-19	0.75	0.75	-
	Mar-19		1.75	(1.75)
	Apr-19	10.25	51.25	(41.00)
	May-19	2.50	23.60	(21.10)
Jun-19		45.28	(45.28)	
Waste Resources Total		47.00	262.13	(215.13)
Grand Total		\$ 808.74	\$ 1,809.20	\$ (1,000.46)

Total Cost (Shortage) Other Funds : **(\$1,000.46)**

Total Cost (Shortage) General Fund : **(230.39)**

Total Net Cost (Shortage) : **(\$1,230.85)**