

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



**ITEM: 3.8
(ID # 12901)**

MEETING DATE:
Tuesday, June 30, 2020

FROM: AUDITOR CONTROLLER:

SUBJECT: AUDITOR CONTROLLER: Cash Overages & Shortages Report for the period of July 2019 through December 2019, All Districts. [\$941 total cost- General Fund 10% and Other Operating Fund 90%] (4/5 Vote Required)

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of July 2019 through December 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 \$205 and total cash shortages of \$300 resulting in a net shortage of \$95. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

ACTION: Policy, 4/5 Vote Required

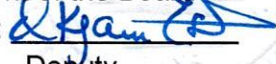

Paul A. Angulo, County Auditor-Controller 6/19/2020

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Hewitt 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: June 30, 2020
xc: Auditor

Kecia R. Harper
Clerk of the Board

By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost	Ongoing Cost
COST	\$ 941	0	\$941	\$ 0
NET COUNTY COST	\$95	0	\$ 95	\$ 0
SOURCE OF FUNDS: Appropriation for Contingencies 10%, Other Respective Operating Fund 90%			Budget Adjustment: YES	
			For Fiscal Year: 19/20	

C.E.O. RECOMMENDATION: Approve

Attachment "B" identifies Other Funds' total cash overages of \$642 and total cash shortages of \$1,488 resulting in a net shortage of \$846. 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 Audits 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 July 2019 through December 2019.

ATTACHMENT B:

Other Funds Cash Overages and Shortages July 2019 through December 2019.

Schedule A

Decrease Appropriation:

10000-1109000000-581000 Appropriation for Contingencies \$95

Anticipated increase in unassigned fund balance:

10000-1109000000-370100 Unassigned Fund Balance \$95

Increase Appropriation:

10000-1300100000-523210 Cash Shortage \$95

Anticipated use of unassigned fund balance:

10000-1300100000-370100 Unassigned Fund Balance \$95


Stephanie Peck, Principal Management Analyst 6/19/2020

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2020 - 1st & 2nd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Shelter	11/30/2019	1.00		1.00
Animal Shelter Total		1.00		1.00
DPSS	8/31/2019	38.41		38.41
	10/31/2019	85.23		85.23
	11/30/2019	25.04		25.04
	12/31/2019	20.58		20.58
DPSS Total		169.26		169.26
Environmental Health	8/31/2019	0.20		0.20
	10/31/2019		10.00	(10.00)
	11/30/2019	3.00	100.00	(97.00)
Environmental Health Total		3.20	110.00	(106.80)
Facilities Management	7/31/2019	21.00		21.00
	8/31/2019		18.00	(18.00)
	10/31/2019	2.00		2.00
	11/30/2019	4.00		4.00
	12/31/2019		2.00	(2.00)
Facilities Management Total		27.00	20.00	7.00
Sheriff's Department	7/31/2019	0.25		0.25
	8/31/2019	1.00		1.00
	12/31/2019		65.00	(65.00)
Sheriff's Department Total		1.25	65.00	(63.75)
Treasurers-Tax Collector	7/31/2019		1.60	(1.60)
	8/31/2019		2.50	(2.50)
	10/31/2019	1.25	0.26	0.99
	11/30/2019	1.05	0.26	0.79
	12/31/2019	0.50	100.31	(99.81)
Treasurers-Tax Collector Total		2.80	104.93	(102.13)
Grand Total		\$ 204.51	\$ 299.93	\$ (95.42)

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2020 - 1st & 2nd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
EDA County Free Library	7/31/2019	12.80	2.56	10.24
	8/31/2019	22.20	25.45	(3.25)
	9/30/2019	8.80	0.35	8.45
	10/31/2019	4.15	2.94	1.21
	11/30/2019	13.06		13.06
	12/31/2019	0.51	4.00	(3.49)
EDA County Free Library Total		61.52	35.30	26.22
Riverside University Health System - Medical Center	7/31/2019	28.72	40.91	(12.19)
	8/31/2019	50.92	79.68	(28.76)
	9/30/2019	24.37	63.71	(39.34)
	10/31/2019	30.80	34.84	(4.04)
	11/30/2019	14.06	41.02	(26.96)
	12/31/2019	47.55	78.49	(30.94)
Riverside University Health System - Medical Center Total		196.42	338.65	(142.23)
TLMA	10/31/2019		20.00	(20.00)
TLMA Total			20.00	(20.00)
Waste Resources	2/28/2018		5.00	(5.00)
	7/31/2019	248.21	679.32	(431.11)
	8/31/2019	40.83	30.82	10.01
	9/30/2019	2.50	20.55	(18.05)
	10/31/2019	51.73	259.81	(208.08)
	11/30/2019	40.45	97.67	(57.22)
Waste Resources Total		383.72	1,093.17	(709.45)
Grand Total		\$ 641.66	\$ 1,487.12	\$ (845.46)

Total Cost (Shortage) Other Funds : **(\$845.46)**

Total Cost (Shortage) General Fund : **(95.42)**

Total Net Cost (Shortage) : **(\$940.88)**