

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



ITEM: 3.27
(ID # 13570)

MEETING DATE:

Tuesday, September 29, 2020

FROM: AUDITOR CONTROLLER:

SUBJECT: AUDITOR CONTROLLER: Cash Overages & Shortages Report for the period of January 2020 through June 2020, All Districts. [\$555 total cost- General Fund 97% and Other Operating Fund 3%] (4/5 Vote Required)

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of January 2020 through June 2020.
- 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 \$225 and total cash shortages of \$766 resulting in a net shortage of \$541. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

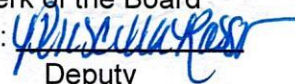
ACTION: Policy, 4/5 Vote Required


Paul A. Angulo, County Auditor-Controller 9/24/2020

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, seconded by Supervisor Jeffries 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: September 29, 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	\$ 555	0	\$555	\$ 0
NET COUNTY COST	\$541	0	\$ 541	\$ 0
SOURCE OF FUNDS: Appropriation for Contingencies 97%, Other Respective Operating Fund 3%			Budget Adjustment: YES	
			For Fiscal Year: 19/20	

C.E.O. RECOMMENDATION: Approve

Attachment "B" identifies Other Funds' total cash overages of \$417 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 January 2020 through June 2020.

ATTACHMENT B:

Other Funds Cash Overages and Shortages January 2020 through June 2020.

Schedule A

Decrease Appropriation:

10000-1109000000-581000 Appropriation for Contingencies \$541

Anticipated increase in unassigned fund balance:

10000-1109000000-370100 Unassigned Fund Balance \$541

Increase Appropriation:

10000-1300100000-523210 Cash Shortage \$541

Anticipated use of unassigned fund balance:

10000-1300100000-370100 Unassigned Fund Balance \$541


Stephanie Peric, Principal Management Analyst 9/24/2020

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2020 - 3rd & 4th Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Services	Feb-20	1.00		1.00
Animal Services Total		1.00		1.00
Behavioral Health Department	Jan-20		15.00	(15.00)
Behavioral Health Department Total			15.00	(15.00)
District Attorney	Jan-20		1.51	(1.51)
District Attorney Total			1.51	(1.51)
DPSS	Jan-20	22.24		22.24
	Feb-20	14.71		14.71
	Mar-20	63.56		63.56
	Apr-20	40.33		40.33
	May-20	50.79		50.79
	Jun-20	23.32		23.32
DPSS Total		214.95		214.95
EDA-Edward Dean Museum	Feb-20		10.00	(10.00)
EDA-Edward Dean Museum Total			10.00	(10.00)
Environmental Health	Jan-20	5.00	100.00	(95.00)
	Feb-20	3.00		3.00
Environmental Health Total		8.00	100.00	(92.00)
Facilities Management	Jan-20		0.20	(0.20)
	Feb-20		3.00	(3.00)
	Mar-20	1.00		1.00
Facilities Management Total		1.00	3.20	(2.20)
Sheriff's Department	Jul-19		612.00	(612.00)
	Jan-20		4.00	(4.00)
	Feb-20		0.05	(0.05)
	Mar-20		20.00	(20.00)
Sheriff's Department Total			636.05	(636.05)
Treasurer/Tax Collector	Jan-20	0.22		0.22
	Jun-20	0.10		0.10
Treasurer/Tax Collector Total		0.32		0.32
Grand Total		\$ 225.27	\$ 765.76	\$ (540.49)

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2020 - 3rd & 4th Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
EDA County Free Library	Jan-20	1.00	5.53	(4.53)
	Feb-20	1.85	6.00	(4.15)
EDA County Free Library Total		2.85	11.53	(8.68)
EDA-National Date Festival	Feb-20	265.00	184.00	81.00
EDA-National Date Festival Total		265.00	184.00	81.00
Human Resources/Rubidoux Pharmacy	Mar-20	0.05		0.05
Human Resources/Rubidoux Pharmacy Total		0.05		0.05
Riverside University Health System-Medical Center	Jan-20	28.70	36.02	(7.32)
	Feb-20	21.01	39.08	(18.07)
	Mar-20	24.33	16.30	8.03
	Apr-20	30.10	3.89	26.21
	May-20	20.97	44.01	(23.04)
	Jun-20	13.61	17.03	(3.42)
Riverside University Health System-Medical Center Total		138.72	156.33	(17.61)
Waste Resources	Oct-19	1.00		1.00
	Nov-19		0.25	(0.25)
	Dec-19	0.96	20.36	(19.40)
	Jan-20	0.57	32.64	(32.07)
	Feb-20	1.13	21.53	(20.40)
	Mar-20	4.92	0.36	4.56
	Apr-20	1.85	4.37	(2.52)
Waste Resources Total		10.43	79.51	(69.08)
Grand Total		\$ 417.05	\$ 431.37	\$ (14.32)

Total Cost (Shortage) Other Funds : **(\$14.32)**

Total Cost (Shortage) General Fund : **(540.49)**

Total Net Cost (Shortage) : **(\$554.81)**