

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



ITEM: 3.4
(ID # 14972)

MEETING DATE:
Tuesday, April 20, 2021

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR CONTROLLER: Cash Overages & Shortages Report for the period of July 2020 through December 2020, All Districts. [(\$314) total cost- (\$920) General Fund, \$606 Other fund] (4/5 Vote Required)

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of July 2020 through December 2020.
- 2) Approve and direct Auditor Controller to make budget adjustment as shown on Schedule A.

ACTION: 4/5 Vote Required, Policy

Tanya Harris
Tanya Harris, Assistant Auditor Controller 4/8/2021

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: April 20, 2021
xc: Auditor

Kecia R. Harper
Clerk of the Board
By: *[Signature]*
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost	Ongoing Cost
COST	(\$314)	0	(\$314)	\$ 0
NET COUNTY COST	(\$920)	0	(\$920)	\$ 0
SOURCE OF FUNDS: Appropriation for Contingencies 100%			Budget Adjustment: YES	
			For Fiscal Year: 20/21	

C.E.O. RECOMMENDATION: Approve

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 \$118 and total cash shortages of \$1,038 resulting in a net shortage of \$920. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly

Attachment "B" identifies Other Funds' total cash overages of \$739 and total cash shortages of \$606. 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 2020 through December 2020.

ATTACHMENT B:

Other Funds Cash Overages and Shortages July 2020 through December 2020.

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Schedule A

Decrease Appropriation:

10000-1109000000-581000	Appropriation for Contingencies	\$920
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Anticipated increase in unassigned fund balance:

10000-1109000000-370100	Unassigned Fund Balance	\$920
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Increase Appropriation:

10000-1300100000-523210	Cash Shortage	\$920
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Anticipated use of unassigned fund balance:

10000-1300100000-370100	Unassigned Fund Balance	\$920
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Misley Wang, Supervising Accountant

4/6/2021


Stephanie Perez, Principal Management Analyst

4/12/2021

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2021 - 1st & 2nd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Services	Dec-20		5.00	(5.00)
Animal Services Total			5.00	(5.00)
Department of Public Health	Sep-20		85.00	(85.00)
Department of Public Health Total			85.00	(85.00)
Department of Public Social Services	Mar-20	3.00		3.00
	Jul-20	37.10		37.10
	Aug-20	22.61		22.61
	Sep-20	28.00		28.00
	Oct-20	6.00		6.00
	Nov-20	8.85		8.85
	Dec-20	7.86		7.86
Department of Public Social Services Total		113.42		113.42
Environmental Health	Sep-20	3.00		3.00
Environmental Health Total		3.00		3.00
Sheriff's Department	Mar-20		946.57	(946.57)
	Apr-20		1.00	(1.00)
	Sep-20	1.00		1.00
	Oct-20	0.04		0.04
Sheriff's Department Total		1.04	947.57	(946.53)
Treasurer-Tax Collector	Mar-20	0.04	0.06	(0.02)
	Jul-20	0.25		0.25
Treasurer-Tax Collector Total		0.29	0.06	0.23
Grand Total		\$ 117.75	\$ 1,037.63	\$ (919.88)

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2021 - 1st & 2nd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
County Free Library	Nov-20	0.10	0.60	(0.50)
	Dec-20		0.15	(0.15)
County Free Library Total		0.10	0.75	(0.65)
Riverside University Health System - Medical Center	Jul-20	64.40	19.84	44.56
	Aug-20	64.46	30.51	33.95
	Sep-20	167.28	14.14	153.14
	Nov-20	48.99	2.01	46.98
	Dec-20	52.86	14.78	38.08
	Oct-20	103.67	4.93	98.74
Riverside University Health System - Medical Center Total		501.66	86.21	415.45
Transportation Land Management Agency	Sep-20	0.30		0.30
Transportation Land Management Agency Total		0.30		0.30
Waste Resources	Jul-20	0.70	11.07	(10.37)
	May-20	188.68	4.25	184.43
	Aug-20	1.54	5.85	(4.31)
	Sep-20	2.84	6.75	(3.91)
	Jun-20	2.05	5.56	(3.51)
	Nov-20	40.59	1.19	39.40
	Oct-20	0.39	11.83	(11.44)
	Apr-20	0.50		0.50
Waste Resources Total		237.29	46.50	190.79
Grand Total		\$ 739.35	\$ 133.46	\$ 605.89

Total Cost (Overage) Other Funds : **\$605.89**

Total Cost (Shortage) General Fund : **(919.88)**

Total Net Cost (Shortage) : **(\$313.99)**