

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



ITEM: 3.6
(ID # 17091)

MEETING DATE:

Tuesday, September 14, 2021

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR CONTROLLER: Cash Overages & Shortages Report for the period of January 2021 through June 2021, All Districts. [\$0] (4/5 Vote Required)

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of January 2021 through June 2021.

ACTION:Policy, 4/5 Vote Required

Tanya Harris
Tanya Harris, Assistant Auditor Controller

9/8/2021

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Perez 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 14, 2021
xc: Auditor

Kecia R. Harper
Clerk of the Board

By: *[Signature]*
Deputy

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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost	Ongoing Cost
COST	0	0	0	\$ 0
NET COUNTY COST	0	0	0	\$ 0
SOURCE OF FUNDS: Appropriation for Contingencies 100%			Budget Adjustment: No For Fiscal Year: 21/22	

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 \$125 and total cash shortages of \$50 resulting in a net overages of \$75. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly

Attachment "B" identifies Other Funds' total cash overages of \$215 and total cash shortages of \$115 resulting in a net overage of \$100. 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 2021 through June 2021.

ATTACHMENT B:

Other Funds Cash Overages and Shortages January 2021 through June 2021.

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Dolores Reyna
Dolores Reyna, Principal Management Analyst 9/8/2021

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2021 - 3rd & 4th Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Department Public Social Services	Jan-21	1.00		1.00
	Feb-21	5.51		5.51
	Mar-21	6.95		6.95
	April-21	16.00		16.00
	May-21	7.00		7.00
	June-21	11.37		11.37
Department Public Social Services Total		47.83		47.83
Environmental Health	Jan-21	22.00		22.00
	Mar-21		1.00	(1.00)
	Apr-21	40.00		40.00
	June-21		30.00	(30.00)
Environmental Health Total		62.00	31.00	31.00
Sheriff	Nov-20	1.00	1.00	-
	Jan-21	1.00	18.00	(17.00)
	Feb-21	11.82		11.82
	Mar-21	1.00		1.00
Sheriff Total		14.82	19.00	(4.18)
Grand Total		\$ 124.65	\$ 50.00	\$ 74.65

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2021 - 3rd & 4th Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Economic Development Agency-Library	Jun-21	0.35	0.30	0.05
Economic Development Agency-Library Total		0.35	0.30	0.05
Economic Development Agency-Perris Valley Cemetery District	Feb-21		1.00	(1.00)
Economic Development Agency-Perris Valley Cemetery District Total			1.00	(1.00)
Riverside University Health System - Medical Center	Jan-21	44.43	8.61	35.82
	Feb-21	17.60	23.44	(5.84)
	Mar-21	33.98	9.62	24.36
	Jun-21	35.93	15.95	19.98
	Apr-21	36.46	4.36	32.10
	May-21	38.03	20.83	17.20
Riverside University Health System - Medical Center Total		206.43	82.81	123.62
Waste Resources	Dec-20	4.10	6.58	(2.48)
	Jan-21	1.99	1.60	0.39
	Feb-21	1.08	0.33	0.75
	Mar-21	1.19	22.64	(21.45)
Waste Resources Total		8.36	31.15	(22.79)
Grand Total		\$ 215.14	\$ 115.26	\$ 99.88

Total Cash Overage Other Funds : **\$99.88**

Total Cash Overage General Fund : **74.65**

Total Net Cost Overage : **\$174.53**