

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



ITEM: 3.9
(ID # 18467)

MEETING DATE:
Tuesday, March 22, 2022

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR CONTROLLER: Cash Overages & Shortages Report for the period of July 2021 through December 2021, All Districts. [(\$58) total cost- General Fund] (4/5 Vote Required)

RECOMMENDED MOTION: That the Board of Supervisors:

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

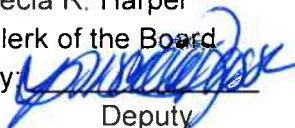
ACTION:Policy, 4/5 Vote Required


Tanya Harris, Assistant Auditor Controller 2/24/2022

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, 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: March 22, 2022
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	0	0	0	\$ 0
NET COUNTY COST	(\$58)	0	(\$58)	\$ 0
SOURCE OF FUNDS: Appropriation for Contingencies 100%			Budget Adjustment: YES	
			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 \$52 and total cash shortages of \$110 resulting in a net shortage of \$58. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

Attachment "B" identifies Other Funds' total cash overages of \$464 and total cash shortages of \$224 resulting in a net overage of \$240. 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 2021 through December 2021.

ATTACHMENT B:

Other Funds Cash Overages and Shortages July 2021 through December 2021.

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STATE OF CALIFORNIA**

Schedule A

Decrease Appropriation:

10000-1109000000-581000	Appropriation for Contingencies	\$58
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Anticipated increase in unassigned fund balance:

10000-1109000000-370100	Unassigned Fund Balance	\$58
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Increase Appropriation:

10000-1300100000-523210	Cash Shortage	\$58
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Anticipated use of unassigned fund balance:

10000-1300100000-370100	Unassigned Fund Balance	\$58
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Steven Atkeson 3/13/2022

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2022 -1st & 2nd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Department of Public Social Services	July-21	19.37		19.37
	August-21	20.11		20.11
	November-21	2.20		2.20
	December-21	4.49		4.49
Department of Public Social Services Total		46.17		46.17
Environmental Health Department	December-21	3.00		3.00
Environmental Health Department Total		3.00		3.00
Office of Economic Development-Edward Dean Museum	July-21		0.43	(0.43)
	September-21		0.50	(0.50)
	October-21	0.73		0.73
Office of Economic Development-Edward Dean Museum Total		0.73	0.93	(0.20)
Sheriff Department	October-20		2.00	(2.00)
	November-20	0.06	4.00	(3.94)
	July-21		1.29	(1.29)
	October-21	2.00	1.50	0.50
Sheriff Department Total		2.06	8.79	(6.73)
Treasurer-Tax Collector	April-21		0.05	(0.05)
	December-21	0.25	100.25	(100.00)
Treasurer-Tax Collector Total		0.25	100.30	(100.05)
Grand Total		\$ 52.21	\$ 110.02	\$ (57.81)

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2022 - 1st & 2nd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Economic Development Agency- Library	July-21	0.20		0.20
	August-21	4.15		4.15
	September-21	0.25	0.50	(0.25)
	October-21	0.95	1.00	(0.05)
Economic Development Agency- Library Total		5.55	1.50	4.05
Riverside County Department of Waste Resource	April-21	15.18	5.31	9.87
	May-21	60.50	11.51	48.99
	June-21	21.56	15.88	5.68
	July-21	6.25	12.25	(6.00)
	August-21	0.25	30.00	(29.75)
Riverside County Department of Waste Resource Total		103.74	74.95	28.79
Riverside University Health System - Medical Center	July-21	33.38	11.48	21.90
	August-21	30.16	7.60	22.56
	September-21	55.58	24.19	31.39
	October-21	71.84	33.97	37.87
	November-21	101.79	27.89	73.90
	December-21	62.27	43.13	19.14
Riverside University Health System - Medical Center Total		355.02	148.26	206.76
Grand Total		\$ 464.31	\$ 224.71	\$ 239.60

Total Cost (Shortage) Other Funds : **\$239.60**

Total Cost (Shortage) General Fund : **(57.81)**

Total Net Cost (Shortage) : **\$181.79**