

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



ITEM: 3.9
(ID # 21603)

MEETING DATE:
Tuesday, June 06, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR CONTROLLER: Cash Overages & Shortages Report for the period of July 2022 through December 2022, a All Districts. [\$209 total cost- 100% 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 2022 through December 2022.
- 2) Approve and direct the Auditor-Controller to make the budget adjustment as detailed in the attached Schedule A.

ACTION: Policy, 4/5 Vote Required


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 5/20/2023

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Gutierrez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Washington, Perez, and Gutierrez
Nays: None
Absent: Spiegel
Date: June 6, 2023
xc: Auditor-Controller

Kimberly A. Rector
Clerk of the Board

By: 
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	\$ 209	\$ 0	\$ 209	\$ 0
SOURCE OF FUNDS: Appropriation for Contingencies 100%			Budget Adjustment: YES	
			For Fiscal Year: 22/23	

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 \$105, and total cash shortages of \$314 resulting in a net shortage of \$209. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

Attachment "B" identifies Other Funds' total cash overages of \$294 and total cash shortages of \$231 resulting in a net overage of \$63. 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 Division 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 Division 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 2022 through December 2022.

ATTACHMENT B:

Other Funds Cash Overages and Shortages July 2022 through December 2022.

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Schedule A
Budget Adjustment
Fiscal Year 2022-2023

Decrease Appropriation:

10000-1109000000-581000	Appropriation for Contingencies	\$209
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Anticipated increase in unassigned fund balance:

10000-1109000000-370100	Unassigned Fund Balance	\$209
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Increase Appropriation:

10000-1300100000-523210	Cash Shortage	\$209
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Anticipated use of unassigned fund balance:

10000-1300100000-370100	Unassigned Fund Balance	\$209
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Stephanie Perez, Principal Management Analyst 5/22/2023

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2023 - 1st & 2nd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Service	Aug-22	1.00		1.00
	Oct-22	10.00		10.00
Animal Service Total		11.00		11.00
Department of Public Social Services	Aug-22	29.45		29.45
	Sep-22	6.23		6.23
	Oct-22	24.46		24.46
	Nov-22	1.81		1.81
	Dec-22	3.68		3.68
Department of Public Social Services Total		65.63		65.63
Sheriff	Aug-22	2.00		2.00
	Sep-22	25.00		25.00
	Oct-22		100.00	(100.00)
	Nov-22		204.00	(204.00)
	Dec-22	1.09	10.00	(8.91)
Sheriff Total		28.09	314.00	(285.91)
Treasurer-Tax Collector	Jul-22	0.13	0.25	(0.12)
	Sep-22	0.01		0.01
	Nov-22	0.13		0.13
Treasurer-Tax Collector Total		0.27	0.25	0.02
Grand Total		\$ 104.99	\$ 314.25	\$ (209.26)

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2023 - 1st & 2nd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Riverside University Health System - Medical Center	Jul-22	29.16	23.54	5.62
	Aug-22	36.04	18.73	17.31
	Sep-22	37.79	34.96	2.83
	Oct-22	34.68	20.98	13.70
	Nov-22	21.45	116.07	(94.62)
	Dec-22	134.69	16.59	118.10
Riverside University Health System - Medical Center Total		293.81	230.87	62.94
Grand Total		\$ 293.81	\$ 230.87	\$ 62.94

Total Cost Overage Other Funds :	\$62.94
Total Cost Shortage General Fund :	(209.26)
Total Net (Shortage) :	<u><u>(\$146.32)</u></u>