

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



ITEM: 3.12
(ID # 23041)

MEETING DATE:
Tuesday, October 17, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR CONTROLLER: Cash Overages & Shortages Report for the period of January 2023 through June 2023, All Districts. [\$99 total cost- (\$56) General Fund, \$155 Other Fund] (4/5 Vote Required)

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of January 2023 through June 2023.

ACTION: Policy, 4/5 Vote Required


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 10/9/2023

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: October 17, 2023
xc: Auditor Controller

Kimberly A. Rector
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	\$ 99	\$ 0	\$ 99	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS:			Budget Adjustment: No	
			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 \$109, and total cash shortages of \$53 resulting in a net overage of \$56. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

Attachment "B" identifies Other Funds' total cash overages of \$1,062 and total cash shortages of \$1,218 resulting in a net shortage of \$156. 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 January 2023 through June 2023.

ATTACHMENT B:

Other Funds Cash Overages and Shortages January 2023 through June 2023.


Dolores Reyna, Principal Management Analyst 10/10/2023

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2023 - 3rd & 4th Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Department of Public Social Services	Jan-23	9.16		9.16
	Feb-23	16.62		16.62
	Mar-23	13.42		13.42
	Apr-23	18.25		18.25
	May-23	19.32		19.32
	Jun-23	10.80		10.80
Department of Public Social Services Total		87.57		87.57
District's Attorneys Office	Feb-23		20.00	(20.00)
District's Attorneys Office Total			20.00	(20.00)
Sheriff Department	Jan-23		9.73	(9.73)
	Feb-23	20.00	10.00	10.00
	Apr-23		12.73	(12.73)
Sheriff Department Total		20.00	32.46	(12.46)
Treasurer-Tax Collector	Apr-22	0.05	0.30	(0.25)
	Dec-22		0.05	(0.05)
	Mar-23	0.09	0.04	0.05
	Apr-23	1.12		1.12
Treasurer-Tax Collector Total		1.26	0.39	0.87
Grand Total		\$ 108.83	\$ 52.85	\$ 55.98

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2023 - 3rd & 4th Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Eward Dean Museum	Mar-23		20.00	(20.00)
Eward Dean Museum Total			20.00	(20.00)
Riverside County Parks & Open Space District	May-22	63.00	44.25	18.75
	Jun-22	91.50	27.00	64.50
	Jul-22	8.01	20.00	(11.99)
	Feb-23	9.00		9.00
	Oct-22	4.64		4.64
	Sep-22		4.00	(4.00)
	Oct-22		19.00	(19.00)
	Oct-22	14.25		14.25
	Nov-22		12.00	(12.00)
	Oct-22		5.00	(5.00)
Riverside County Parks & Open Space District Total		190.40	131.25	59.15
Riverside University Health System - Medical Center	Jan-23	41.24	24.76	16.48
	Feb-23	47.89	13.33	34.56
	Mar-23	28.45	39.10	(10.65)
	Mar-23	96.60	32.13	64.47
	Apr-23	34.33	37.45	(3.12)
	May-23	4.30		4.30
	May-23	51.00		51.00
	May-23		0.10	(0.10)
	May-23	63.01	21.46	41.55
	May-23		2.00	(2.00)
	Jun-23	26.46	53.07	(26.61)
Riverside University Health System - Medical Center Total		393.28	223.40	169.88
Waste Resources	Jun-22	20.00	65.25	(45.25)
	Jan-23	22.00	10.27	11.73
	Feb-23	103.00		103.00
	Apr-23	11.00	61.00	(50.00)
	Mar-23	9.50	43.00	(33.50)
	Sep-21	2.25	27.16	(24.91)
	Oct-21	51.75	38.92	12.83
	Nov-21	10.25	48.08	(37.83)
	Dec-21	1.25	11.25	(10.00)
	Jan-22	24.25	109.60	(85.35)
	Feb-22	35.25	12.25	23.00
	Mar-22	0.25	49.85	(49.60)
	Apr-22	9.82	40.50	(30.68)
	May-22	38.50	20.05	18.45
	Jul-22	11.25	44.00	(32.75)
	Aug-22	50.50	28.00	22.50
	Sep-22		19.00	(19.00)
	Oct-22	20.75	1.75	19.00
	Nov-22	10.75	19.00	(8.25)
	Dec-22	2.00	101.00	(99.00)
	May-23	24.00	20.50	3.50
	Jun-23	20.00	30.00	(10.00)
	May-21		42.00	(42.00)
Waste Resources Total		478.32	842.43	(364.11)
Grand Total		\$1,062.00	\$ 1,217.08	\$ (155.08)

Total Cost Shortage Other Funds : **(\$155.08)**

Total Cost Overage General Fund : **55.98**

Total Net Cost Shortage : **(\$99.10)**