

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



ITEM: 3.4
(ID # 24170)

MEETING DATE:
Tuesday, March 12, 2024

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR CONTROLLER: Cash Overages & Shortages Report for the period of July 2023 through December 2023, All Districts. [\$50 total cost- (\$21) General Fund, \$71 Other Funds] (4/5 Vote Required)

RECOMMENDED MOTION: That the Board of Supervisors:

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

ACTION:4/5 Vote Required, Policy

Ben J. Benoit

Ben J. Benoit, COUNTY AUDITOR-CONTROLLER

3/6/2024

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Jeffries 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: March 12, 2024
xc: Auditor Controller

Kimberly A. Rector
Clerk of the Board
By: *Nancy Li*
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	\$ 50	\$ 0	\$ 50	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS:			Budget Adjustment: No	
			For Fiscal Year: 23/24	

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 \$56, and total cash shortages of \$35 resulting in a net overage of \$21. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

Attachment "B" identifies Other Funds' total cash overages of \$604 and total cash shortages of \$675 resulting in a net shortage of \$71. Cash shortages in other funds are covered by the entities' respective operating funds.

Cash shortages over \$30 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 2023 through December 2023.

ATTACHMENT B:

Other Funds Cash Overages and Shortages July 2023 through December 2023.

Dolores Reyna
Dolores Reyna, Principal Management Analyst 3/6/2024

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2024 - 1st and 2nd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Services	Jul-23	1.00		1.00
	Oct-23	1.00		1.00
Animal Services Total		2.00		2.00
Department of Public Social Services	Jun-23		1.13	(1.13)
	Jul-23	11.28		11.28
	Aug-23	17.66		17.66
	Sep-23	2.54		2.54
	Oct-23	17.48		17.48
	Nov-23	2.23		2.23
	Dec-23	2.24		2.24
Department of Public Social Services Total		53.43	1.13	52.30
Riverside University Health System-Public Health	Aug-23		5.00	(5.00)
Riverside University Health System-Public Health Total			5.00	(5.00)
Sheriff	Nov-23		24.00	(24.00)
	Jun-23	1.00	5.00	(4.00)
Sheriff Total		1.00	29.00	(28.00)
Treasurer-Tax Collector	Sep-23		0.01	(0.01)
Treasurer-Tax Collector Total			0.01	(0.01)
Grand Total		\$ 56.43	\$ 35.14	\$ 21.29

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2024 - 1st and 2nd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Economic Development/Library	May-23	7.75	1.00	6.75
	Mar-23	6.25		6.25
	Apr-23	1.45	0.05	1.40
	Jun-23	5.87	0.31	5.56
Economic Development/Library Total		21.32	1.36	19.96
Local Agency Formation Commission	Dec-23		100.00	(100.00)
Local Agency Formation Commission Total			100.00	(100.00)
Parks and Open Space District	Aug-22	29.00	50.98	(21.98)
	Sept-22	169.36	116.00	53.36
	Oct-22	15.00	38.00	(23.00)
Parks and Open Space District Total		213.36	204.98	8.38
Riverside University Health System - Medical Center	Jul-23	36.69	140.78	(104.09)
	Aug-23	34.49	41.50	(7.01)
	Sep-23	75.51	24.27	51.24
	Oct-23	48.54	40.90	7.64
	Nov-23	24.04	11.85	12.19
	Dec-23	26.27	36.98	(10.71)
Riverside University Health System - Medical Center Total		245.54	296.28	(50.74)
Waste Resources	Jul-23		2.25	(2.25)
	Aug-23		6.00	(6.00)
	Sep-23	105.28	15.04	90.24
	Oct-23	19.00	29.45	(10.45)
	Dec-23		20.00	(20.00)
Waste Resources Total		124.28	72.74	51.54
Grand Total		\$ 604.50	\$ 675.36	\$ (70.86)

Total Cost (Shortage) Other Funds : **(\$70.86)**

Total Cost Overage General Fund : **21.29**

Total Net Cost (Shortage) : **(\$49.57)**



Riverside County Board of Supervisors Request to Speak

Submit request to Clerk of Board (right of podium), Speakers are entitled to three (3) minutes, subject to Board Rules listed on the reverse side of this form.

SPEAKER'S NAME: Roy Buccico

Address: _____

City: _____ Zip: _____

Phone #: _____

Date: _____ Agenda # 3.4

PLEASE STATE YOUR POSITION BELOW:

Position on "Regular" (non-appealed) Agenda Item:

_____ Support _____ Oppose _____ Neutral

Note: If you are here for an agenda item that is filed for "Appeal", please state separately your position on the appeal below:

_____ Support _____ Oppose _____ Neutral

I give my 3 minutes to: _____

BOARD RULES

Requests to Address Board on "Agenda" Items:

You may request to be heard on a published agenda item. Requests to be heard must be submitted to the Clerk of the Board before the scheduled meeting time.

Requests to Address Board on items that are "NOT" on the Agenda/Public Comment:

Notwithstanding any other provisions of these rules, a member of the public shall have the right to address the Board during the mid-morning "Oral Communications" segment of the published agenda. Said purpose for address must pertain to issues which are under the direct jurisdiction of the Board of Supervisors. YOUR TIME WILL BE LIMITED TO THREE (3) MINUTES. Donated time is not permitted during Public Comment.

Power Point Presentations/Printed Material:

Speakers who intend to conduct a formalized Power Point presentation or provide printed material must notify the Clerk of the Board's Office by 12 noon on the Monday preceding the Tuesday Board meeting, insuring that the Clerk's Office has sufficient copies of all printed materials and at least one (1) copy of the Power Point CD. Copies of printed material given to the Clerk (by Monday noon deadline) will be provided to each Supervisor. If you have the need to use the overhead "Elmo" projector at the Board meeting, please ensure your material is clear and with proper contrast, notifying the Clerk well ahead of the meeting, of your intent to use the Elmo.

Individual Speaker Limits:

Individual speakers are limited to a maximum of three (3) minutes. Please step up to the podium when the Chairman calls your name and begin speaking immediately. Pull the microphone to your mouth so that the Board, audience, and audio recording system hear you clearly. Once you start speaking, the "green" podium light will light. The "yellow" light will come on when you have one (1) minute remaining. When you have 30 seconds remaining, the "yellow" light will begin to flash, indicating you must quickly wrap up your comments. Your time is up when the "red" light flashes. The Chairman adheres to a strict three (3) minutes per speaker. *Note: If you intend to give your time to a "Group/Organized Presentation", please state so clearly at the very bottom of the reverse side of this form.*

Group/Organized Presentations:

Group/organized presentations with more than one (1) speaker will be limited to nine (9) minutes at the Chairman's discretion. The organizer of the presentation will automatically receive the first three (3) minutes, with the remaining six (6) minutes relinquished by other speakers, as requested by them on a completed "Request to Speak" form, and clearly indicated at the bottom of the form.

Addressing the Board & Acknowledgement by Chairman:

The Chairman will determine what order the speakers will address the Board, and will call on all speakers in pairs. The first speaker should immediately step to the podium and begin addressing the Board. The second speaker should take up a position in one of the chamber aisles in order to quickly step up to the podium after the preceding speaker. This is to afford an efficient and timely Board meeting, giving all attendees the opportunity to make their case. Speakers are prohibited from making personal attacks, and/or using coarse, crude, profane or vulgar language while speaking to the Board members, staff, the general public and/or meeting participants. Such behavior, at the discretion of the Board Chairman, may result in removal from the Board Chambers by Sheriff Deputies.