

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



ITEM: 3.15  
(ID # 25996)

**MEETING DATE:**  
Tuesday, October 01, 2024

**FROM :** AUDITOR CONTROLLER

**SUBJECT:** AUDITOR CONTROLLER: Cash Overages & Shortages Report for the period of January 2024 through June 2024, All Districts. [\$89 total cost- (\$1) General Fund, (\$88) Other Funds] (4/5 Vote Required)

**RECOMMENDED MOTION:** That the Board of Supervisors:

- 1) Approve the Cash Overages & Shortages Report for the period of January 2024 through June 2024.

**ACTION:**4/5 Vote Required, Policy

*Ben J. Benoit*

Ben J. Benoit, COUNTY AUDITOR-CONTROLLER

9/19/2024

---

**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: October 1, 2024  
xc: Auditor Controller

Kimberly A. Rector  
Clerk of the Board

By: *Maamy Li*  
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 89	\$ 0	\$ 89	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b>			<b>Budget Adjustment: No</b>	
			<b>For Fiscal Year: 23/24</b>	

**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 \$100, and total cash shortages of \$101 resulting in a net shortage of \$1. Cash shortages are reimbursed by the General Fund.

Attachment "B" identifies Other Funds' total cash overages of \$207 and total cash shortages of \$295 resulting in a net shortage of \$88. 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 January 2024 through June 2024.

**ATTACHMENT B:**

Other Funds Cash Overages and Shortages January 2024 through June 2024.

*Dolores Reyna*  
Dolores Reyna, Principal Management Analyst 9/20/2024

**Attachment "A"**  
**GENERAL FUND**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*Fiscal Year 2024 - 3rd & 4th Quarters*

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Services	Jun-24	10.00		10.00
<b>Animal Services Total</b>		<b>10.00</b>		<b>10.00</b>
Department of Public Social Services	Jan-24	0.97		0.97
	Feb-24	7.34		7.34
	Mar-24	19.78		19.78
	Apr-24	31.06		31.06
	May-24	20.88		20.88
<b>Department of Public Social Services Total</b>		<b>80.03</b>		<b>80.03</b>
Sheriff Department	Mar-24	1.00		1.00
	May-24	1.60		1.60
	Apr-24	0.60	100.00	(99.40)
<b>Sheriff Department Total</b>		<b>3.20</b>	<b>100.00</b>	<b>(96.80)</b>
Treasurer-Tax Collector	Oct-23	0.24	0.16	0.08
	Nov-23	0.05	0.17	(0.12)
	Dec-23	0.21	0.06	0.15
	Mar-24		1.01	(1.01)
	Jun-24	5.00		5.00
	Apr-24	1.43	0.03	1.40
<b>Treasurer-Tax Collector Total</b>		<b>6.93</b>	<b>1.43</b>	<b>5.50</b>
<b>Grand Total</b>		<b>\$ 100.16</b>	<b>\$ 101.43</b>	<b>\$ (1.27)</b>

**Attachment "B"**  
**OTHER FUNDS**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*Fiscal Year 2024 - 3rd & 4th Quarters*

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Riverside University Health System	Jan-24	54.10	50.01	4.09
	Feb-24	26.72	44.69	(17.97)
	Mar-24	21.77	20.10	1.67
	Apr-24	31.11	12.36	18.75
	May-24	3.17		3.17
	May-24	0.56		0.56
	May-24	0.06		0.06
	May-24	1.96		1.96
	May-24		2.13	(2.13)
	May-24		0.98	(0.98)
	May-24	0.09		0.09
	May-24	26.95	14.72	12.23
	Jun-24	34.14	30.38	3.76
	<b>Riverside University Health System Total</b>		<b>200.63</b>	<b>175.37</b>
Waste Resources	Nov-23	4.00		4.00
	Feb-24		9.50	(9.50)
	May-24	2.25	110.00	(107.75)
<b>Waste Resources Total</b>		<b>6.25</b>	<b>119.50</b>	<b>(113.25)</b>
<b>Grand Total</b>		<b>\$ 206.88</b>	<b>\$ 294.87</b>	<b>\$ (87.99)</b>

Total Cost (Shortage) Other Funds:     \$                   (87.99)

Total Cost (Shortage) General Fund:     \$                   (1.27)

Total Net Cost (Shortage):                 \$                   (89.26)