

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



ITEM: 3.6  
(ID # 27580)

**MEETING DATE:**  
Tuesday, April 08, 2025

**FROM :** AUDITOR CONTROLLER

**SUBJECT:** AUDITOR CONTROLLER: Cash Overages & Shortages Report for the period of July 2024 through December 2024, All Districts. [\$45 total cost- \$22 General Fund, (\$67) 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 2024 through December 2024.

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

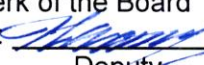
  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 4/2/2025

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: April 8, 2025  
xc: Auditor

Kimberly A. Rector  
Clerk of the Board  
By:   
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>             | \$ 45                       | \$ 0                     | \$ 45                         | \$ 0                |
| <b>NET COUNTY COST</b>  | \$ 0                        | \$ 0                     | \$ 0                          | \$ 0                |
| <b>SOURCE OF FUNDS:</b> |                             |                          | <b>Budget Adjustment: No</b>  |                     |
|                         |                             |                          | <b>For Fiscal Year: 24/25</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 \$228, and total cash shortages of \$206 resulting in a net overage of \$22. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

Attachment "B" identifies Other Funds' total cash overages of \$415 and total cash shortages of \$482 resulting in a net shortage of \$67. 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 2024 through December 2024.

**ATTACHMENT B:**

Other Funds Cash Overages and Shortages July 2024 through December 2024.

  
Dolores Reyna, Principal Management Analyst 4/2/2025

**Attachment "A"**  
**GENERAL FUND**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*Fiscal Year 2025 - 1st and 2nd Quarter*

| DEPARTMENT  | MONTH  | TOTAL<br>OVERAGE | TOTAL<br>SHORTAGE | TOTAL NET<br>OVERAGE<br>(SHORTAGE) |
|---|--------|------------------|-------------------|------------------------------------|
| Animal Services                                   | Sep-24 | 80.00            | 80.00             | -                                  |
|   | Nov-24 | 20.50            | 20.50             | -                                  |
|   | Dec-24 | 10.00            |                   | 10.00                              |
| <b>Animal Services Total</b>                      |        | <b>110.50</b>    | <b>100.50</b>     | <b>10.00</b>                       |
| Department of Public Social Services              | Jun-24 | 20.88            |                   | 20.88                              |
|   | Aug-24 | 33.67            |                   | 33.67                              |
|   | Sep-24 | 12.45            |                   | 12.45                              |
|   | Oct-24 | 9.52             |                   | 9.52                               |
|   | Nov-24 | 8.69             |                   | 8.69                               |
|   | Dec-24 | 3.14             |                   | 3.14                               |
| <b>Department of Public Social Services Total</b> |        | <b>88.35</b>     |                   | <b>88.35</b>                       |
| Sheriff Department                                | Jul-24 | 0.05             |                   | 0.05                               |
|   | Aug-24 |                  | 0.10              | (0.10)                             |
|   | Sep-24 | 20.00            |                   | 20.00                              |
|   | Dec-24 | 0.30             |                   | 0.30                               |
|   | Oct-24 |                  | 100.00            | (100.00)                           |
| <b>Sheriff Department Total</b>                   |        | <b>20.35</b>     | <b>100.10</b>     | <b>(79.75)</b>                     |
| Treasurer-Tax Collector                           | Jul-24 |                  | 0.01              | (0.01)                             |
|   | Sep-24 |                  | 0.97              | (0.97)                             |
|   | Nov-24 |                  | 2.10              | (2.10)                             |
|   | Oct-24 | 3.02             | 0.01              | 3.01                               |
|   | Dec-24 | 5.65             | 2.22              | 3.43                               |
| <b>Treasurer-Tax Collector Total</b>              |        | <b>8.67</b>      | <b>5.31</b>       | <b>3.36</b>                        |
| <b>Grand Total</b>                                |        | <b>\$ 227.87</b> | <b>\$ 205.91</b>  | <b>\$ 21.96</b>                    |

**Attachment "B"**  
**OTHER FUNDS**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*Fiscal Year 2025 - 1st and 2nd Quarter*

| DEPARTMENT                                      | MONTH  | TOTAL<br>OVERAGE | TOTAL<br>SHORTAGE | TOTAL NET OVERAGE<br>(SHORTAGE) |
|---|--------|------------------|-------------------|---------------------------------|
| Riverside University Health System              | Jul-24 | 61.73            | 66.66             | (4.93)                          |
|   | Aug-24 | 53.46            | 37.90             | 15.56                           |
|   | Sep-24 | 51.10            | 11.32             | 39.78                           |
|   | Oct-24 | 73.22            | 25.81             | 47.41                           |
|   | Nov-24 | 77.86            | 18.71             | 59.15                           |
|   | Dec-24 | 25.83            | 16.98             | 8.85                            |
| <b>Riverside University Health System Total</b> |        | <b>343.20</b>    | <b>177.38</b>     | <b>165.82</b>                   |
| Transportation Land Management                  | Jun-24 |                  | 100.00            | (100.00)                        |
|   | Oct-24 |                  | 50.00             | (50.00)                         |
|   | Dec-24 |                  | 20.00             | (20.00)                         |
| <b>Transportation Land Management Total</b>     |        |                  | <b>170.00</b>     | <b>(170.00)</b>                 |
| Waste Resources                                 | Jul-24 | 29.75            | 35.32             | (5.57)                          |
|   | Jun-24 | 32.75            | 24.00             | 8.75                            |
|   | Aug-24 | 6.75             | 5.00              | 1.75                            |
|   | Sep-24 | 0.50             | 38.00             | (37.50)                         |
|   | Oct-24 | 0.25             | 11.50             | (11.25)                         |
|   | Nov-24 | 0.34             | 20.00             | (19.66)                         |
|   | May-24 | 1.00             |                   | 1.00                            |
| <b>Waste Resources Total</b>                    |        | <b>71.34</b>     | <b>133.82</b>     | <b>(62.48)</b>                  |
| <b>Grand Total</b>                              |        | <b>\$ 414.54</b> | <b>\$ 481.20</b>  | <b>\$ (66.66)</b>               |

Total Cost (Shortage) Other Funds : **(\$66.66)**

Total Cost Overage General Fund : **21.96**

Total Net Cost (Shortage) : **(\$44.70)**

MINUTES OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



**3.6**  
(MT 27290)

On motion of Supervisor Medina, seconded by Supervisor Spiegel and duly carried, IT WAS ORDERED that the recommendation from Auditor Controller regarding the approval of Cash Overages & Shortages Report for the period of July 2024 through December 2024, All Districts, is continued to April 8, 2025 at 9:30 a.m. or as soon as possible thereafter.

Roll Call:

Ayes: Medina, Spiegel and Perez

Nays: None

Absent: Washington and Gutierrez

I hereby certify that the foregoing is a full true, and correct copy of an order made and entered on April 1, 2025, of Supervisors Minutes.

(seal)

WITNESS my hand and the seal of the Board of Supervisors  
Dated: April 1, 2025  
Kimberly A. Rector, Clerk of the Board of Supervisors, in  
and for the County of Riverside, State of California.

By: [Signature] Deputy

AGENDA NO.  
3.6

xc: Auditor, COB