

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



ITEM: 3.18
(ID # 27958)

MEETING DATE:
Tuesday, June 10, 2025

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR CONTROLLER: Cash Overages & Shortages Report for the period of January 2025 through March 2025, All Districts. [\$144 total cost- \$38 General Fund, (\$182) 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 2025 through March 2025.

ACTION: 4/5 Vote Required, Policy


Ben J. Benoit

Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 5/29/2025

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Gutierrez, seconded by Supervisor Washington 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: June 10, 2025
xc: Auditor

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

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STATE OF CALIFORNIA**

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost	Ongoing Cost
COST	\$ 144	\$ 0	\$ 144	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS:			Budget Adjustment: No	
			For Fiscal Year: 24/25	

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 \$67, and total cash shortages of \$29 resulting in a net overage of \$38. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

Attachment "B" identifies Other Funds' total cash overages of \$344 and total cash shortages of \$526 resulting in a net shortage of \$182. 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 2025 through March 2025.

ATTACHMENT B:

Other Funds Cash Overages and Shortages January 2025 through March 2025.

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Dolores Reyna
Dolores Reyna, Principal Management Analyst 5/29/2025

Attachment "A"
GENERAL FUND
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2025 - 3rd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Services	Jan-25	3.00	5.00	(2.00)
	Feb-25	5.00	19.00	(14.00)
	Mar-25	0.40		0.40
Animal Services Total		8.40	24.00	(15.60)
Department of Public Social Services	Jan-25	12.93		12.93
	Feb-25	4.08		4.08
	Mar-25	41.45		41.45
Department of Public Social Services Total		58.46		58.46
Sheriff	Jan-25		1.00	(1.00)
	Feb-25		4.00	(4.00)
Sheriff Total			5.00	(5.00)
Treasurer-Tax Collector	Mar-25	0.06	0.07	(0.01)
Treasurer-Tax Collector Total		0.06	0.07	(0.01)
Grand Total		\$ 66.92	\$ 29.07	\$ 37.85

Attachment "B"
OTHER FUNDS
SCHEDULE OF CASH OVERAGE & SHORTAGE
Fiscal Year 2025 - 3rd Quarter

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Riverside University Health System	Jan-25	56.13	45.30	10.83
	Feb-25	27.56	46.02	(18.46)
	Mar-25	51.77	28.08	23.69
Riverside University Health System Total		135.46	119.40	16.06
Waste Resources	Jun-24		100.00	(100.00)
	Jul-24		50.00	(50.00)
	Aug-24		90.00	(90.00)
	Dec-24	27.50	34.00	(6.50)
	Jan-25	9.00	40.25	(31.25)
	Feb-25	11.00	27.25	(16.25)
	Mar-25	161.00	65.25	95.75
Waste Resources Total		208.50	406.75	(198.25)
Grand Total		\$ 343.96	\$ 526.15	\$ (182.19)

Total Cost (Shortage) Other Funds : **(\$182.19)**

Total Cost Overage General Fund : **37.85**

Total Net Cost (Shortage) : **(\$144.34)**