

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



ITEM: 3.11  
(ID # 29518)

MEETING DATE:  
Tuesday, January 27, 2026

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR CONTROLLER: Cash Overages & Shortages Report for the period of July 2025 through September 2025, All Districts. [\$4 total cost- \$98 General Fund, (\$94) 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 2025 through September 2025.

ACTION: 4/5 Vote Required, Policy


  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 1/6/2026

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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: Medina, Spiegel, Washington, Perez, and Gutierrez  
Nays: None  
Absent: None  
Date: January 27, 2026  
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>
COST	\$ 4	\$ 0	\$ 4	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b>			<b>Budget Adjustment: No</b>	
			<b>For Fiscal Year: 25/26</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 \$117, and total cash shortages of \$19 resulting in a net overage of \$98. Cash overages are deposited into the General Fund and cash shortages are reimbursed accordingly.

Attachment "B" identifies Other Funds' total cash overages of \$129 and total cash shortages of \$223 resulting in a net shortage of \$94. 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 2025 through September 2025.

**ATTACHMENT B:**

Other Funds Cash Overages and Shortages July 2025 through September 2025.

  
Dolores Reyna, Principal Management Analyst 1/12/2026

**Attachment "A"**  
**GENERAL FUND**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*Fiscal Year 2026 - 1st Quarter*

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Animal Services	Sep-25	55.00	4.00	51.00
<b>Animal Services Total</b>		<b>55.00</b>	<b>4.00</b>	<b>51.00</b>
Department of Public Social Services	Aug-25	23.64		23.64
	Sep-25	9.08		9.08
	Jul-25	29.24		29.24
<b>Department of Public Social Services Total</b>		<b>61.96</b>		<b>61.96</b>
Sheriff	Aug-23		1.00	(1.00)
	Mar-24		1.00	(1.00)
	Jul-24		0.50	(0.50)
	Aug-25	0.20		0.20
	Aug-25	0.19		0.19
	Aug-25		10.25	(10.25)
	Sep-25		2.00	(2.00)
<b>Sheriff Total</b>		<b>0.39</b>	<b>14.75</b>	<b>(14.36)</b>
Treasurer-Tax Collector	Aug-25		0.01	(0.01)
<b>Treasurer-Tax Collector Total</b>			<b>0.01</b>	<b>(0.01)</b>
<b>Grand Total</b>		<b>\$ 117.35</b>	<b>\$ 18.76</b>	<b>\$ 98.59</b>

**Attachment "B"**  
**OTHER FUNDS**  
**SCHEDULE OF CASH OVERAGE & SHORTAGE**  
*Fiscal Year 2026 - 1st Quarter*

DEPARTMENT	MONTH	TOTAL OVERAGE	TOTAL SHORTAGE	TOTAL NET OVERAGE (SHORTAGE)
Riverside University Health System	7/1/2025	22.29	20.33	1.96
	8/1/2025	34.61	34.67	(0.06)
	9/1/2025	42.27	74.90	(32.63)
<b>Riverside University Health System Total</b>		<b>99.17</b>	<b>129.90</b>	<b>(30.73)</b>
Waste Resources	7/1/2025	5.25	65.75	(60.50)
	8/1/2025	19.50	0.50	19.00
	9/1/2025	5.25	26.88	(21.63)
<b>Waste Resources Total</b>		<b>30.00</b>	<b>93.13</b>	<b>(63.13)</b>
<b>Grand Total</b>		<b>\$ 129.17</b>	<b>\$ 223.03</b>	<b>\$ (93.86)</b>

Total Cost (Shortage) Other Funds : **(93.86)**

Total Cost Overage General Fund : **98.59**

Total Net Cost Overage: **4.73**