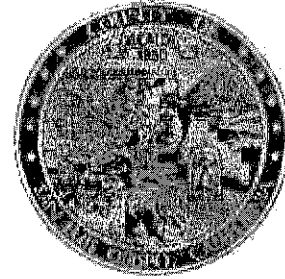


**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor - Controller - Treasurer - Tax Collector	(2) MEETING DATE 11/25/2014	(3) CONTACT/PHONE Kerry Bailey 788-2979/Jim Erb 781-5831	
(4) SUBJECT Submittal of the Annual Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2014 (All Districts).			
(5) RECOMMENDED ACTION It is recommended the Board receive and file the Routine Cash Shortage and Overage Report and the Department Bank Accounts and Cash Fund Listings for the fiscal year ended June 30, 2014.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ___) <input type="checkbox"/> Board Business (Time Est. ___)			
(11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5 Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date: <u>November 26, 2013</u>	
(17) ADMINISTRATIVE OFFICE REVIEW			
(18) SUPERVISOR DISTRICT(S) All Districts			

County of San Luis Obispo



TO: Board of Supervisors
FROM: James Erb, CPA Auditor - Controller - Treasurer - Tax Collector
DATE: 11/25/2014
SUBJECT: Submittal of the Annual Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2014. All Districts.

RECOMMENDATION

It is recommended the Board receive and file the Routine Cash Shortage and Overage Report and the Department Bank Accounts and Cash Fund Listings for the fiscal year ended June 30, 2014.

DISCUSSION

The Board of Supervisors, Resolution Number 84-40 dated January 24, 1984, directs the County Auditor-Controller to perform certain functions of the Board pertaining to the approval of cash shortages, reporting of cash overages; and the establishment and discontinuance of cash funds including cash difference funds and revolving funds. The resolution also directs the County Auditor-Controller to make an annual report to the Board concerning the above matters.

This report is rendered in accordance with the provisions of Government Code Section 29390.1 and Board of Supervisors' Resolution Number 84-40. The shortages listed have been reviewed and approved by the County Auditor-Controller-Treasurer-Tax Collector-Public Administrator's (ACTTCPA) Office.

Approval of cumulative cash shortage replenishments during the 2013-14 fiscal year were as follows:

<u>Department</u>	<u>Routine Shortages</u>
Animal Services	\$30.00
Behavioral Health	4.00
Clerk-Recorder	7.00
Drinking Driver Program	104.00
Parks	1,713.47
Planning Department	2.24
Sheriff-Corner	221.85
Auditor-Controller-Treasurer-Tax Collector	2,886.56
<i>Subtotal Routine Shortages</i>	<u>\$4,152.62</u>
	<u>Non-Routine Shortages</u>
Parks	\$716.50
Auditor-Controller-Treasurer-Tax Collector	100.00
<i>Subtotal Non-Routine Shortages</i>	<u>\$816.50</u>
Total Shortages	<u>\$4,969.12</u>

Routine cash overages during the 2013-14 fiscal year were as follows:

<u>Department</u>	<u>Routine Overages</u>
Airports	\$5.00
Animal Services	20.00
Clerk-Recorder	3,082.31
District Attorney	26.82
Drinking Driver Program	1.00
Library	16.25
Parks	1,690.62
Planning Department	18.67
Probation Department	77.25
Public Health Department	1.00
Sheriff-Corner	194.00
Auditor-Controller-Treasurer-Tax Collector	976.88
Total Overages	<u>\$6,109.80</u>

Cash overages primarily result from mail-in payments to the Clerk-Recorder and the Tax-Collector whose policies are to accept overages and shortages of up to \$10 per transaction in order to avoid processing delays. All cash overages were determined to be routine in nature.

Cash shortages primarily result from routine cash handling errors; however, two departments had shortages which were non-routine in nature. The \$716.50 of non-routine cash shortages in Parks were thoroughly investigated by Parks staff, but causes of the shortages are still unknown. Parks staff worked with the Auditor-Controller's Internal Audits division to strengthen internal controls over cash handling in response to the shortages.

The \$100 non-routine cash shortage experienced by the Auditor-Controller-Treasurer-Tax Collector relates to a \$100 counterfeit bill that was inadvertently accepted by staff. Since the receipt of the counterfeit bill, a new currency counter machine with updated counterfeit detection capability has been installed.

In addition to the cash overages and shortages, we are submitting complete listings of approved Departmental Bank Accounts and Cash Funds as of June 30, 2014, as required by Resolution Number 84-40.

OTHER AGENCY INVOLVEMENT/IMPACT

All County departments with imprest funds and/or bank accounts participate in the review of funds and the compilation of our report.

FINANCIAL CONSIDERATIONS

FY 2013-14 total cash shortages amounted to \$4,969. The shortages were replenished from department budgets. Routine cash overages amounted to \$6,110.

RESULTS

ACTTCPA unannounced cash counts, policies on cash shortages and overages, and annual reports help in minimizing cash handling errors and contribute to the County's vision of a well-governed community.

ATTACHMENTS

1. Attachment A: Departmental Bank Accounts FY 13-14
2. Attachment B: Imprest Cash Funds as of June 30, 2014

**COUNTY OF SAN LUIS OBISPO
Departmental Bank Accounts
FY 2013/2014**

Department	Bank Name & Branch	Account Purpose	Authorized Amount	Resolution Number	Date
Animal Services	Chase Bank San Luis Obispo	Animal Licensing Fees	Transfer Acct.	Auditor	03-Mar-07
Department of Child Support Services	Union Bank	Transfer account to the State of California SDU	Transfer Acct.	Auditor	2-Jan-07
District Attorney *	Union Bank Los Angeles	Victim's Assistance Fund Non-General Fund Cash	\$1,000	Auditor	28-Oct-87
District Attorney	Union Bank Los Angeles	Imprest Cash Fund, Detection Crime, and Civil Action	\$5,000	80-407	10-Nov-80
Health Department	Union Bank	Public Guardian Revolving Account	\$1,500	Auditor	14-Apr-88
Health Department	Union Bank	Public Guardian Conservatorship Estates	Trust Account	83-267	11-Jul-83
Health Department	Union Bank	Public Guardian Conservatorship (Revolving Account)	Trust Account	Auditor	14-Apr-88
Health Department	Union Bank	Public Guardian clearing account	Trust Account		23-Mar-11
Health Department	Union Bank	Public Guardian Representative Payees	Trust Account		05-Mar-13
Mental Health/ Behavioral Health *	Union Bank Los Angeles	ACTS Assistance Fund Non-General Fund Cash	\$750	Auditor	15-Feb-90
Risk Management (Admin)	Bank of America Santa Ana	Liability Payments Revolving Account Payments made through third-party administrators	Revolving Transfer Account	2004-238	20-Jul-04
Risk Management (Admin)	Comerica Bank San Jose	Workers Compensation Claims Account	Revolving Transfer Account	2004-124	27-Apr-04
Sheriff-Coroner	Union Bank of California Los Angeles	Custody Release	(not an imprest acct)	Auditor	03-Oct-08
Sheriff-Coroner	Union Bank San Luis Obispo	Civil Division - Revolving Account D.A. Family Support process-service	\$6,000	Auditor	30-Apr-89
Sheriff-Coroner	Union Bank	Sheriff's Alternative Sentencing Programs	(not an imprest acct)	Auditor	01-Jul-11

**COUNTY OF SAN LUIS OBISPO
Departmental Bank Accounts
FY 2013/2014**

San Luis Obispo

Social Services	Union Bank Los Angeles	Immediate Need Assistance Revolving Fund	\$25,000	Auditor	03-Oct-89
Social Services	Union Bank Los Angeles	Immediate Need Services Revolving Fund	\$20,000	Auditor	17-Oct-90
Social Services	Union Bank of California	In Home Support Services Employee Benefit Plan	Operating Account	Auditor	07-Mar-07
Treasurer-Tax Collector	Union Bank Los Angeles	Public Administrator Account	N/A	83-267	11-Jul-83
Treasurer-Tax Collector	Union Bank Los Angeles	Public Administrator Trust	N/A	83-267	11-Jul-83
Treasurer-Tax Collector	Union Bank Los Angeles	Public Administrator Revolving Acct.	\$5,000	78-317	05-Jun-78
Treasurer-Tax Collector	Union Bank Los Angeles	Treasury Depository	N/A	78-317	05-Jun-78
Treasurer-Tax Collector	Union Bank Los Angeles	Treasury Credit Card Depository	N/A	N/A	Treasurer
Treasurer-Tax Collector	Union Bank San Francisco	Securities Custody Account	N/A	N/A	Treasurer
Treasurer-Tax Collector	Union Bank Los Angeles	Electronic Funds Transfer Zero Balance Account	N/A	N/A	Treasurer 30-Aug-99
Treasurer-Tax Collector	Union Bank Los Angeles	Social Services Direct Deposit	N/A	N/A	Treasurer
Treasurer-Tax Collector	Union Bank Los Angeles	Deferred Compensation	N/A	N/A	23-Jul-02
Treasurer-Tax Collector	Union Bank Los Angeles	Electronic Benefits Transfer	NA	N/A	28-Aug-01
Treasurer-Tax Collector	Union Bank Los Angeles	Sup Ct Web Pay Treas Account	NA	N/A	

**COUNTY OF SAN LUIS OBISPO
Departmental Bank Accounts
FY 2013/2014**

Treasurer-Tax Collector	Union Bank Los Angeles	U. S. Govt Loans Treas Account	N/A	N/A	
Treasurer-Tax Collector	Union Bank, NA	Elec Credit Card Payment Acct	N/A	N/A	
Treasurer-Tax Collector	Rabobank, N.A. San Luis Obispo	Tax Collector Clearing Account	\$300	Auditor	30-Dec-12
Treasurer-Tax Collector	Rabobank, N.A. San Luis Obispo	Treasury Depository	N/A	N/A	Treasurer
			<u>\$64,550</u>		
		General Fund	\$62,800		
		Victim's Assistance Fund *	1,000		
		ACTS Assistance Fund *	750		
		TOTAL	<u>\$64,550</u>		

COUNTY OF SAN LUIS OBISPO
Imprest Cash Funds
6/30/2014

Department	Amount	Location	Fund Purpose
Agricultural Commissioner	\$450	Agricultural Department - SLO	Petty Cash & Change
Animal Services	\$550	Animal Services Facility	Petty Cash & Change
Assessor	\$200	Various	Petty Cash & Change
Auditor-Controller	\$100	Auditor-Controller's Office	Petty Cash
Auditor-Controller	\$300	Auditor-Controller's Office	Shortage Reimbursements
Child Support Services	\$200	Child Support Services	Petty Cash & Change
Clerk-Recorder	\$800	Clerk-Recorder	Petty Cash & Change
District Attorney	\$400	District Attorney	Petty Cash & Change
Drug and Alcohol Services	\$1,050	Various	Petty Cash & Change
Farm Advisor	\$100	San Luis Obispo Office	Petty Cash
General Services	\$4,050	Golf Course	Petty Cash & Change
Health	\$2,005	Atascadero Clinic	Petty Cash & Change
Law Library	\$75	Law Library	Change Fund
Library	\$1,080	Various	Petty Cash & Change

COUNTY OF SAN LUIS OBISPO
Imprest Cash Funds
6/30/2014

<u>Department</u>	<u>Amount</u>	<u>Location</u>	<u>Fund Purpose</u>
Planning	\$350	Planning	Petty Cash & Change
Probation	\$1,200	Probation	Petty Cash & Change
Public Works	\$300	Public Workds	Petty Cash & Change
Sheriff-Coroner	\$13,500	Various	Petty Cash & Change
Social Services	\$250	Social Services Office - SLO	Petty Cash
Treasurer-Tax Collector	\$1,325	Treasurer-Tax Collector	Petty Cash & Change
	TOTAL		
	<u>\$28,285</u>		