

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

(1) DEPARTMENT Auditor - Controller - Treasurer - Tax Collector	(2) MEETING DATE 10/6/2015	(3) CONTACT/PHONE Kerry Bailey 788-2979/Mark Maier 781-4267	
(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, 2015. All Districts.			
(5) RECOMMENDED ACTION It is recommended the Board receive and file the FY 2014-15 Cash Shortage and Overage Report and the Departmental Bank Accounts and Cash Fund Listings.			
(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?	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A    Date: <u>November 25, 2014</u>	
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) All Districts			

# County of San Luis Obispo



TO: Board of Supervisors

FROM: James P. Erb, CPA Auditor – Controller – Treasurer – Tax Collector

DATE: 10/6/2015

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, 2015. All Districts.

## **RECOMMENDATION**

It is recommended the Board receive and file the FY 2014-15 Cash Shortage and Overage Report and the Departmental Bank Accounts and Cash Fund Listings.

## **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 29370.1 and Board of Supervisors' Resolution Number 84-40. The shortages listed have been reviewed and approved by the County Auditor-Controller-Treasurer-Tax Collector's (ACTTC) Office.

Approval of cumulative cash shortage replenishments during the 2014-15 fiscal year were as follows:

<u>Department</u>	<u>Routine Shortages</u>
Airports	\$1.70
Animal Services	43.00
Auditor-Controller-Treasurer-Tax Collector	2,587.38
Clerk-Recorder	88.00
Driving Under the Influence	5.00
Golf	342.12
Parks	151.25
Planning	35.85
Sheriff-Coroner	32.17
<i>Subtotal Routine Shortages</i>	<u>\$3,286.47</u>

	<u>Non-Routine Shortages</u>
Parks	\$122.50
<i>Subtotal Non-Routine Shortages</i>	<u>\$122.50</u>
Total Shortages	<u><u>\$3,408.97</u></u>

Routine cash overages during the 2014-15 fiscal year were as follows:

<u>Department</u>	<u>Routine Overages</u>
Airports	\$284.00
Animal Services	43.00
Auditor-Controller-Treasurer-Tax Collector	1,327.10
Behavioral Health	0.19
Clerk-Recorder	3,431.69
District Attorney	10.91
Driving Under the Influence	7.00
Library	24.40
Parks	675.75
Planning Department	28.83
Probation Department	100.05
Public Health Department	1.95
Sheriff-Coroner	24.05
Total Overages	<u><u>\$5,958.92</u></u>

Cash shortages primarily result from routine cash handling errors; however, one department had a shortage which was determined to be non-routine in nature. The \$122.50 non-routine cash shortage in Parks was thoroughly investigated by Parks staff, but a cause of the shortage was not determined. Parks staff worked with the Auditor-Controller's Internal Audits division to strengthen internal controls over cash handling in response to the shortages.

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.

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, 2015, 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 2014-15 total cash shortages amounted to \$3,409. The shortages were replenished from department budgets. Routine cash overages amounted to \$5,959.

## **RESULTS**

ACTTC 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 14-15
2. Attachment B Imprest Cash Funds as of June 30, 2015

**COUNTY OF SAN LUIS OBISPO  
Departmental Bank Accounts  
30-Jun-15**

Attachment A

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
Animal Services	Union Bank San Luis Obispo	Animal Licensing Fees	Transfer Acct.	Auditor	03-Mar-07
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A. Los Angeles	Public Administrator Account	N/A	83-267	11-Jul-83
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A. Los Angeles	Public Administrator Trust	N/A	83-267	11-Jul-83
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A. Los Angeles	Public Administrator Revolving Acct.	\$5,000	78-317	05-Jun-78
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A. Los Angeles	Treasury Depository	N/A	78-317	05-Jun-78
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A. Los Angeles	Treasury Credit Card Depository	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A. San Francisco	Securities Custody Account	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A. Los Angeles	Electronic Funds Transfer Zero Balance Account	N/A	N/A	Treasurer 30-Aug-99
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A. Los Angeles	Social Services Direct Deposit	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A. Los Angeles	Deferred Compensation	N/A	N/A	23-Jul-02
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A. Los Angeles	Electronic Benefits Transfer	NA	N/A	28-Aug-01
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A. Los Angeles	Sup Ct Web Pay Treas Account	NA	N/A	
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	U. S. Govt Loans Treas Account	N/A	N/A	

**COUNTY OF SAN LUIS OBISPO  
Departmental Bank Accounts  
30-Jun-15**

Attachment A

Los Angeles

Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Elec Credit Card Payment Acct	N/A	N/A	
Auditor-Controller-Treasurer-Tax Collector	MUFG Union Bank, N.A.	Controlled Disbursement Account	N/A	N/A	
Auditor-Controller-Treasurer-Tax Collector	Rabobank, N.A.	Tax Collector Clearing Account	\$300	Auditor	30-Dec-12
Auditor-Controller-Treasurer-Tax Collector	Rabobank, N.A. San Luis Obispo	Treasury Depository	N/A	N/A	Treasurer
Auditor-Controller-Treasurer-Tax Collector	Rabobank, N.A. San Luis Obispo	Public Investment Money Market Acct (PIMMA)	N/A	N/A	03-Dec-12
Auditor-Controller-Treasurer-Tax Collector	Heritage Oaks Bank San Luis Obispo	PIMMA	N/A	N/A	20-Jul-12
Auditor-Controller-Treasurer-Tax Collector	East West Bank Pasadena	Checking Account PIMMA	N/A N/A	N/A N/A	02-May-11
Auditor-Controller-Treasurer-Tax Collector	Pacific Western Bank San Luis Obispo	PIMMA	N/A	N/A	10-Sep-12
Auditor-Controller-Treasurer-Tax Collector	Bank of the West Los Angeles	PIMMA	N/A	N/A	12-Dec-11
Auditor-Controller-Treasurer-Tax Collector	Citizens Business Bank Ontario	PIMMA	N/A	N/A	19-Dec-11
Auditor-Controller-Treasurer-Tax Collector	Stone Castle Cash Management New York	Federally Insured Cash Acct (FICA)	N/A	N/A	
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

**COUNTY OF SAN LUIS OBISPO  
Departmental Bank Accounts  
30-Jun-15**

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	direct deposits	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	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	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-99
Sheriff-Coroner	Union Bank San Luis Obispo	GovPay Credit Card Transfer Sheriff's Alternative Sentencing Programs	(not an imprest acct)	Auditor	01-Jul-11
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 - G	\$50,000	Auditor	17-Oct-90
			<u><u>\$94,550</u></u>		

**COUNTY OF SAN LUIS OBISPO  
Cash Funds  
FY 2014/2015**

Attachment B

Department	Amount	Location	Fund Purpose
Agricultural Commissioner	\$475	Various	Petty Cash & Change Fund
Airports	\$100	SLO County Airport	Change Fund
Animal Services	\$550	Animal Services Facility	Petty Cash & Change Fund
Assessor	\$200	Various	Petty Cash & Change Fund
Auditor-Controller - Treasurer- Tax Collector	\$1,725	Auditor-Controller's Office	Petty Cash, Shortage Reimbursement, Change Fund
Child Support Services	\$200	Child Support Services	Petty Cash & Change Fund
Clerk-Recorder	\$950	Various	Petty Cash & Change Fund
District Attorney	\$400	Various	Petty Cash & Change Fund
Farm Advisor	\$100	Farm Advisor	Petty Cash
General Services	\$100	General Services Office	Purchasing Revolving Fund
Health Agency	\$3,585	Various	Change Fund
Information Technology	\$100	County Government Center	Petty Cash

Department	Amount	Location	Fund Purpose
Law Library	\$75	County Government Center	Change Fund
Library	\$1,080	Various	Petty Cash & Change Fund
Parks and Recreation	\$5,290	Various	Change Fund
Planning	\$350	Planning	Petty Cash & Change Fund
Probation	\$1,200	Probation	Petty Cash & Change Fund
Public Works	\$300	Public Works Department	Petty Cash & Change Fund
Sheriff-Coroner	\$12,600	Sheriff's Department	Inmate Cash Drawer/Investigative Fund/Petty Cash /Change Fund
Social Services	\$250	Social Services Office	Petty Cash
Veterans Services	\$100	Veterans Services	Petty Cash
TOTAL	<u>\$29,730</u>		