



Shasta County

OFFICE OF THE AUDITOR-CONTROLLER

1450 Court Street, Suite 238
Redding, California 96001-1671
Phone (530) 225-5771

BRIAN MUIR
AUDITOR-CONTROLLER

NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Stephen S. Carlton, District Attorney

FROM: Monika Long, Chief Deputy Auditor ML

DATE: Aug 10, 2016

Based upon your request, and our review, of events and/or circumstances surrounding the cash shortage of \$50.00 on July 5, 2016, the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolution 2004-56, does hereby grant relief of accountability for the following losses or accounts:

<u>Loss Situation/Account</u>	<u>Amount</u>	<u>Date</u>
Deposit # D0126748	\$50.00	07/05/2016

Action To Be Taken:

- () Write-Off of Accounts Receivable: You are hereby authorized to prepare a journal entry, or otherwise adjust your accounting records, to write off the loss or non-collectable account.
- () Replenish Amount of Loss: The Auditor-Controller's office will issue, (within a few days), a warrant in the amount of the loss to replenish the fund from which the loss occurred. This payment will be charged to the Miscellaneous Expense Account (#034300) in your budget.
- () Offset Loss Against Revenue: If the loss is from revenue receipts, you are authorized to offset the loss against the revenue account from which the receipts were received by making a journal entry, or as a negative entry on a subsequent deposit.
- (X) Charge Loss of Collection Against Over/Short Account: If the loss was from making change or accepting less than the amount due, you are authorized to charge the loss to the Over/Short Account (#799900) in your budget. Since the original daily deposit D0126748 posted the \$50 shortage to the Over/Short Account (#799900) on July 5, 2016, there is no further action to be taken on the part of the department.
- () Other:

Documenting Authorization for Write-Offs Made: Departments do not have authority to write off any amounts due for which they are charged with the duty of collection. When authorized write-offs are made, be sure to make the notation in the accounting records, journal entries, deposit forms, etc., the date the write-off was authorized, and whether authorized by the Board of Supervisors or the Auditor-Controller. Also, attach a copy of this notice to any transaction forms, such as journal entries, deposits, etc., sent to the Auditor-Controller, which affect the write-off.

Approved: Brian Muir, Auditor-Controller

By: Deputy
cc: Board of Supervisors



2016 JUL 6 PM 10 36

MAJOR ROLLER

MEMORANDUM

To: Brian Muir, Auditor Controller

From: Stephen S. Carlton, District Attorney *SSC*

Date: July 6, 2016

Subject: Relief of Accountability for Deposit D0126748 in the Amount of \$50

The District Attorney's Office is seeking relief of accountability for a \$50 shortfall in the above-referenced deposit on July 5, 2016. After interviewing staff who receive cash from the public and also reviewing office video surveillance footage, we are unable to identify the particular transaction in which the shortfall occurred.

The fiscal unit has sent an email to remind all staff who handle cash, of cash handling and till reconciliation procedures in an effort to prevent this from happening in the future. Please feel free to contact Dawn Duckett at extension 6311 should you need any additional information.

ML
7/6/16



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BRIAN MUIR
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NOLDA SHORT
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INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Cathy Darling Allen, County Clerk

FROM: Monika Long, Chief Deputy Auditor *ML*

DATE: February 3rd, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the cash shortage of \$148.00 on March 14, 2014 and May 26, 2015, the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolution 2004-56, do hereby grant relief of accountability for the following losses or accounts:

<u>Loss Situation/Account</u>	<u>Amount</u>	<u>Date</u>
Deposit # D0093722	\$76.00	03/14/2014
Deposit # D0110210	\$72.00	05/26/2015

Action To Be Taken:

- (X) Write-Off of Accounts Receivable: You are hereby granted relief of accountability for the two outstanding bad checks listed above. Please prepare a journal entry, debiting 00060-002000 and crediting 22100-799900 to write off the loss or non-recoverable account.
- () Replenish Amount of Loss: The Auditor-Controller's office will issue, (within a few days), a warrant in the amount of the loss to replenish the fund from which the loss occurred. This payment will be charged to the Miscellaneous Expense Account (#034300) in your budget.
- () Offset Loss Against Revenue: If the loss is from revenue receipts, you are authorized to offset the loss against the revenue account from which the receipts were received by making a journal entry, or as a negative entry on a subsequent deposit.
- () Charge Loss of Collection Against Over/Short Account: If the loss was from making change or accepting less than the amount due, you are authorized to charge the loss to the Over/Short Account (#799900) in your budget.

Documenting Authorization for Write-Offs Made: Departments do not have authority to write off any amounts due for which they are charged with the duty of collection. When authorized write-offs are made, be sure to make the notation in the accounting records, journal entries, deposit forms, etc., the date the write-off was authorized, and whether authorized by the Board of Supervisors or the Auditor-Controller. Also, attach a copy of this notice to any transaction forms, such as journal entries, deposits, etc., sent to the Auditor-Controller, which affect the write-off.

Approved: Brian Muir, Auditor-Controller

By: Deputy
cc: Board of Supervisors



SHASTA COUNTY

Cathy Darling Allen, County Clerk / Registrar of Voters

Jamie Hannigan, Asst. County Clerk / Registrar of Voters / www.elections.co.shasta.ca.us
1643 Market St., Redding, CA 96001 / PO Box 990880, Redding, CA 96099-0880
Phone: 530-225-5730 / FAX: 530-225-5454 / CA Relay Service: 711 or 800-735-2922

MEMORANDUM

To: Brian Muir, Auditor Controller

From: Cathy Darling Allen 

Date: January 26, 2017

Re: Relief of Accountability

Submitted for your approval

Please release the County Clerk's Department of accountability for the following items.

On March 4, 2014 Norman Mieger wrote a check (\$76.00) for a marriage license, subsequently it was returned for non-sufficient funds. Several attempts were made to contact this person for payment and eventually the issue was turned over to the District Attorney Bad Check Unit and they handled the situation as shown on back-up.

On May 11, 2015 a check was written by Spring Murray for a marriage license (\$72.00) and it was returned for non-sufficient funds. Several attempts were made to contact this person and eventually it was turned over the District Attorney Bad Check Unit, please see supporting documents.

RECEIVED
SHASTA COUNTY
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Shasta County

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BRIAN MUIR
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NOLDA SHORT
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INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Tom Bosenko, Sheriff
Mike Lindsey, Chief Fiscal Officer

FROM: Frank Costa, Accountant Auditor III

DATE: February 28, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the cash overage of \$1640.00 and shortages of \$702.55 in two trust accounts from 2003 through 2011, the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolution 2004-56, does hereby grant relief of accountability for the following transactions:

<u>Shortage Situation/Account</u>	<u>Amount</u>	<u>Date</u>
State Fingerprint Reprint Trust (00930-007405)	\$417.00	2008-2011
Sheriff's Gun Permits State Trust (00930-007401)	\$285.55	2005-2006

<u>Overage Situation/Account</u>	<u>Amount</u>	<u>Date</u>
State Fingerprint Reprint Trust (00930-007405)	\$1,640.00	2003-2007

Action To Be Taken:

- () Write-Off of Accounts Receivable: You are hereby authorized to prepare a journal entry, or otherwise adjust your accounting records, to write off the loss or non-collectable account.
- (X) Journal Overage/Shortage of Collection to Over/Short Account: You are hereby authorized to prepare a journal entry to record the overage/shortages in the trust accounts 00930-007405 and 00930-007401 for the amounts indicated above to the Over/Short Account (#799900) in your budget.
- () Other:

Documenting Authorization for Write-Offs Made: Departments do not have authority to write off any amounts due for which they are charged with the duty of collection. When authorized write-offs are made, be sure to make the notation in the accounting records, journal entries, deposit forms, etc., the date the write-off was authorized, and whether authorized by the Board of Supervisors or the Auditor-Controller. Also, attach a copy of this notice to any transaction forms, such as journal entries, deposits, etc., sent to the Auditor-Controller, which affect the write-off.

Approved: Nolda Short, Assistant Auditor-Controller

By: Deputy

cc: Board of Supervisors
cc: Brian Muir, Auditor-Controller



2017 JAN 30 PM 3:37
SHASTA COUNTY
AUDITOR-CONTROLLER

SHASTA COUNTY

Office of the Sheriff



Tom Bosenko
SHERIFF - CORONER

TO: Brian Muir, Auditor-Controller

FROM: Tom Bosenko, Sheriff TB101

DATE: January 25, 2017

RE: Relief of Accountability for an overage and shortages in two trust accounts.

The Sheriff's Office, in accordance with GC 25257 through 25259 and Resolution 2004-55, is requesting relief of accountability for DOJ fees posted in two trust accounts as follows:

\$1,640.00 in the Sheriff's State Fingerprint Reprint trust account (00930-007405) for fees collected between 2003 and 2007 which were not billed to the Sheriff's Office through DOJ billings. When research was conducted, due to the age of the fees in question and records and retention policies that of 5 fiscal years plus 1 for financial records, the physical documents were no longer available and therefore identifying information on payer and billed parties could not be ascertained. The actual applications for service are held for 2 years plus the current year and were no longer available either.

\$417.00 in the Sheriff's State Fingerprint Reprint trust account (00930-007405) for fees not collected from the party receiving the service between 2008 and 2011. These collection errors are often employee error; such as collecting a fee lower than a fee charged for a similar service or in some cases the fees collected differed from the fee the Department of Justice charged. The reasons for the errors varied from type of service requested and the type of service selected and sent to DOJ; if staff incorrectly submitted fingerprints it could result in providing the service again and the department incurring the expense for reprints. Due to the nature of these types of shortages the Sheriff's Office does not seek additional funds from the party requesting the service. When research was conducted on the fees not collected the physical documents were no longer available and therefore identifying information on payer and billed parties could not be ascertained.

\$285.55 in the Sheriff's Gun Permits State trust account (00930-007401) not collected for New Gun Permit fees. \$200 of this shortage was paid to DOJ in 2005 and 2006 for 2 gun permit holders and are believed most likely to be a result of employee error in not checking a box for resubmission of prints (when the initial prints are rejected from DOJ). \$85 of the shortage is unidentified from 2008 and prior. The remaining 55 cents is due to receipting system rounding errors as the total fee paid is split amongst multiple accounts on a percentage basis. Due to the retention schedule staff were unable to review the files as they had already been destroyed prior to this research.

The Sheriff's Office previously instituted revised procedures that have reduced staff errors. Monthly reconciliations are done that catch errors in a timely manner to allow for prompt corrective action. Fees

9/25

under collected but that are due are sought from the customer and overpaid fees are refunded as well as fee percentage split errors are reconciled and corrected.

The facts stated in this application are true and correct to my best knowledge.

Thank you for your assistance.



Shasta County

OFFICE OF THE AUDITOR-CONTROLLER

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BRIAN MUIR
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NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Tom Bosenko, Sheriff
Mike Lindsey, Chief Fiscal Officer

FROM: Frank Costa, Accountant Auditor III

DATE: March 9, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the cash shortage of \$82.00 in the Sheriff's Gun Permits State Trust account from November 2016, the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolution 2004-56, does hereby grant relief of accountability for the following transactions:

<u>Shortage Situation/Account</u>	<u>Amount</u>	<u>Date</u>
Sheriff's Gun Permits State Trust (00930-007401)	82.00	11/4/2016 and 11/22/2016

Action To Be Taken:

- () Write-Off of Accounts Receivable: You are hereby authorized to prepare a journal entry, or otherwise adjust your accounting records, to write off the loss or non-collectable account.
- (X) Journal Overage/Shortage of Collection to Over/Short Account: You are hereby authorized to prepare a journal entry to record the shortage in the trust account 00930-007401 for the amounts indicated above to the Over/Short Account (#799900) in budget unit 235.
- () Other:

Documenting Authorization for Write-Offs Made: Departments do not have authority to write off any amounts due for which they are charged with the duty of collection. When authorized write-offs are made, be sure to make the notation in the accounting records, journal entries, deposit forms, etc., the date the write-off was authorized, and whether authorized by the Board of Supervisors or the Auditor-Controller. Also, attach a copy of this notice to any transaction forms, such as journal entries, deposits, etc., sent to the Auditor-Controller, which affect the write-off.

Approved: Nolda Short, Assistant Auditor-Controller

By: Deputy

cc: Board of Supervisors
cc: Brian Muir, Auditor-Controller



SHASTA COUNTY

Office of the Sheriff



Tom Bosenko
SHERIFF - CORONER

TO: Brian Muir, Auditor-Controller

FROM: Tom Bosenko, Sheriff *7B101*

DATE: February 27, 2017

RE: Relief of Accountability for \$82.00 shortage in 00930-007401.

The Sheriff's Office is requesting relief of accountability in the amount of \$82.00 for Department of Justice fees.

Request relief for a shortage of \$82.00 in the Sheriff's Gun Permit New trust account (00930-007401) for fees paid in November 2016. This occurred as our Records office will periodically review the gun permit files pulling those files that are over 2 years old. The correct procedure is for them to review the files for the permit expiration date to see if they should be purged. If the renewal permit was not applied for prior to expiration date then a letter will be sent to Department of Justice notifying them the person is not interested in renewing their permit and we will purge their file. The error in this case was that the files were not reviewed properly prior to sending the cancellation notice to the Department of Justice and were cancelled prior to the expiration date of their permits.

The customers came in to renew their gun permits and when they were fingerprinted the counter staff found that they were unable to submit the prints as a renewal but had to process them as a new gun permit. We processed the permits as new gun permit but receipted them for a renewal fee as this was an employee error. We had two customers who were affected by this error, Adam Gillespie and Caroline Carrillo.

The cost of a new gun permit is a total of \$93.00 and the fee for renewal is \$52.00 to the Department of Justice. A shortage of \$41.00 each.

We have addressed this issue and changed the procedure in that only the senior front counter personnel under supervision shall purge expired concealed weapons permits.

The facts stated in this application are true and correct to my best knowledge.

Thank you for your assistance.

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BRIAN MUIR
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NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Paul Kjos, Agriculture Commissioner/Sealer of WTS/MS

FROM: Frank Costa, Accountant Auditor III *FC*

DATE: March 15, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the bad check deemed uncollectible, the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolution 2004-56 and Government Code 29390 and 29390.1, does hereby grant relief of accountability for the following transaction:

<u>Shortage Situation/Account</u>	<u>Amount</u>	<u>Date</u>
Uncollectible Bad Check (D0079273)	\$10.00	2/11/2013

Action To Be Taken:

- (X) Write-Off of Accounts Receivable: You are hereby granted relief of accountability for the outstanding bad check listed above. Please prepare a journal entry, crediting 00060-002000 and debiting 28000-799900 to write off the loss or non-recoverable account.
- () Replenish Amount of Loss: The Auditor-Controller's office will issue, (within a few days), a warrant in the amount of the loss to replenish the fund from which the loss occurred. This payment will be charged to the Miscellaneous Expense Account (#034300) in your budget.
- () Offset Loss Against Revenue: If the loss is from revenue receipts, you are authorized to offset the loss against the revenue account from which the receipts were received by making a journal entry, or as a negative entry on a subsequent deposit.
- () Deposit Overage of Collection to Over/Short Account: If the shortage was from making change or accepting less than the amount due, you are authorized to record the shortage to the Over/Short Account (#799900) in your budget with your next deposit.
- () Other:

Documenting Authorization for Write-Offs Made: Departments do not have authority to write off any amounts due for which they are charged with the duty of collection. When authorized write-offs are made, be sure to make the notation in the accounting records, journal entries, deposit forms, etc., the date the write-off was authorized, and whether authorized by the Board of Supervisors or the Auditor-Controller. Also, attach a copy of this notice to any transaction forms, such as journal entries, deposits, etc., sent to the Auditor-Controller, which affect the write-off.

Approved: Nolda Short, Assistant Auditor-Controller *Nolda Short*

By: Deputy

cc: Board of Supervisors
cc: Brian Muir, Auditor-Controller

SHASTA COUNTY
DEPARTMENT OF AGRICULTURE/WEIGHTS & MEASURES

Paul Kjos, Agricultural Commissioner/Sealer of Weights & Measures

3179 Bechelli Lane, Suite 210, Redding, CA 96002

Phone: (530) 224-4949 ♦ Fax: (530) 224-4951

DATE: March 8, 2017

SUBJECT: Relief of Accountability for bad checks

TO: Brian Muir

FROM: Paul Kjos

I am requesting relief of accountability for a check that was returned for NSF on 2/11/13.

2/11/2013 D0079273 NSF AGR HUNTERS SERVICES CR21113A 10.00

It was for a structural pest control business registration for an out-of-county company. Calls were made requesting payment, but there was no response.

Thank you,



Paul Kjos

Agricultural Commissioner

Sealer of Weights & Measures

2017 MAR 9 PM 2 24

SEALER

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Shasta County

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BRIAN MUIR
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NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Tracy Tedder, Branch Director
Megan Dorney, HHSA Deputy Branch Director

FROM: Sam Osborne, Chief Deputy Auditor

DATE: May 3, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the bad check deemed uncollectible for Mental Health, Public Health and Social Services Administration, the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolution 2004-56 and Government Code 29390 and 29390.1, does hereby grant relief of accountability for the following transactions:

<u>Shortage Situation/Account</u>	<u>Amount</u>	<u>Date</u>
Uncollectable Bad Check (Public Health - 00196)	\$ 111.00	2004-2015
Uncollectable Bad Check (Mental Health - 00080)	\$1,451.80	2006-2011
Uncollectable Bad Check (Social Services - 00140)	\$ 507.00	2010-2014

Action To Be Taken:

- (X) Write-Off of Accounts Receivable: You are hereby granted relief of accountability for the outstanding bad checks listed above. Please prepare a journal entry, Public Health - crediting 00196-002000 and debiting 41100-799900; Mental Health - crediting 00080-002000 and debiting 41000 - 799900; Social Services - crediting 00140-002000 and debiting 50100 - 799900 to write off the loss or non-recoverable accounts. On the journal, list each deposit separately in the Bad Check Receivable account 002000 to reconcile the account in the general ledger.
- () Replenish Amount of Loss: The Auditor-Controller's office will issue, (within a few days), a warrant in the amount of the loss to replenish the fund from which the loss occurred. This payment will be charged to the Miscellaneous Expense Account (#034300) in your budget.
- () Other:

Documenting Authorization for Write-Offs Made: Departments do not have authority to write off any amounts due for which they are charged with the duty of collection. When authorized write-offs are made, be sure to make the notation in the accounting records, journal entries, deposit forms, etc., the date the write-off was authorized, and whether authorized by the Board of Supervisors or the Auditor-Controller. Also, attach a copy of this notice to any transaction forms, such as journal entries, deposits, etc., sent to the Auditor-Controller, which affect the write-off.

Approved: Brian Muir, Auditor-Controller

By: Deputy

cc: Board of Supervisors
cc: Nolda Short, Auditor-Controller



Health and Human Services Agency

Donnell Ewert, MPH, Director

Business and Support Services Branch

Tracy Tedder, Branch Director

1810 Market Street
Redding, CA 96001-1930
P.O. Box 496005
Redding, CA 96049-6005
Phone: (530) 229-8419
Fax: (530) 225-5555
CA Relay Service: (800) 735-2922

Inter-Office Memorandum

To: Brian Muir, Auditor-Controller
From: Tracy Tedder, Branch Director
Date: April 10, 2017
Re: Relief of Accountability for Bad Check Receivable Accounts

During a reconciliation process within the Health & Human Services Agency (HHS) Business & Support Services office, outstanding items were identified for the Mental Health, Public Health, and Social Services Administration Bad Check Receivable accounts.

Checks were originally received from clients for services provided by Mental Health, Public Health and Social Services for transactions dating from September 2015 back to 2004. The unpaid amount of client checks that were returned due to insufficient funds, stop payments, or closed bank accounts is \$2,069.80. HHS staff has reviewed all available records, however, are unable to request re-payment from the client due to death, lack of contact information, inactive accounts, or age of transaction. HHS staff worked with the District Attorney's Bad Check Unit to try to recover funds for some of the more recent transactions.

The outstanding balance for the Public Health Administration Bad Checks Account is \$111.00.
The outstanding balance for the Mental Health Administration Bad Checks Account is \$1,451.80.
The outstanding balance for the Social Services Administration Bad Checks Account is \$507.00.

Consequently, we are asking for relief of accountability for the combined outstanding total amount of \$2,069.80.

cc: Megan Dorney, HHS Deputy Branch Director, Business and Support Services

Attachments:

Reconciliation of Bad Checks – Public Health Administration
Reconciliation of Bad Checks – Mental Health Administration
Reconciliation of Bad Checks – Social Services Administration

"Healthy people in thriving and safe communities"

www.shastahhsa.net

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5:00 PM



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Redding, California 96001-1671
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BRIAN MUIR
AUDITOR-CONTROLLER

NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Leslie Morgan, Assessor-Recorder

FROM: Sam Osborne, Chief Deputy Auditor

DATE: May 11, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the bad check deemed uncollectible, the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolution 2004-56 and Government Code 29390 and 29390.1, does hereby grant relief of accountability for the following transaction:

<u>Shortage Situation/Account</u>	<u>Amount</u>	<u>Date</u>
Uncollectible Bad Check (D0005119)	\$25.00	10/23/2007

Action To Be Taken:

- (X) Write-Off of Accounts Receivable: You are hereby granted relief of accountability for the outstanding bad check listed above. Please prepare a journal entry, crediting 00060-002000 and debiting 11200-799900 to write off the loss or non-recoverable account.
- () Replenish Amount of Loss: The Auditor-Controller's office will issue, (within a few days), a warrant in the amount of the loss to replenish the fund from which the loss occurred. This payment will be charged to the Miscellaneous Expense Account (#034300) in your budget.
- () Offset Loss Against Revenue: If the loss is from revenue receipts, you are authorized to offset the loss against the revenue account from which the receipts were received by making a journal entry, or as a negative entry on a subsequent deposit.
- () Deposit Overage of Collection to Over/Short Account: If the shortage was from making change or accepting less than the amount due, you are authorized to record the shortage to the Over/Short Account (#799900) in your budget with your next deposit.
- () Other:

Documenting Authorization for Write-Offs Made: Departments do not have authority to write off any amounts due for which they are charged with the duty of collection. When authorized write-offs are made, be sure to make the notation in the accounting records, journal entries, deposit forms, etc., the date the write-off was authorized, and whether authorized by the Board of Supervisors or the Auditor-Controller. Also, attach a copy of this notice to any transaction forms, such as journal entries, deposits, etc., sent to the Auditor-Controller, which affect the write-off.

Approved: Brian Muir, Auditor-Controller

By: Deputy

cc: Board of Supervisors



SHASTA COUNTY


OFFICE OF THE ASSESSOR RECORDER

1450 Court Street, Room 208-A
Redding, CA 96001-1667
(530) 225-3600 (530) 225-5673 FAX
www.co.shasta.ca.us

LESLIE MORGAN, ASSESSOR-RECORDER

-MEMORANDUM-

TO: Brian Muir, Auditor-Controller

FROM: Leslie Morgan, Assessor-Recorder 

DATE: May 9, 2017

RE: Relief from Accountability

We are requesting relief of accountability for bad check, #1221 Castle Creek Consulting, Inc. for \$25.00. A letter was sent in November, 2007, requesting cash, money order or cashier's check to clear this item. The letter was returned with no forwarding address. Our front counter staff was directed not to accept checks from this company until this item was cleared.

Please review and approve this request.

Thank you.

Encls.

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AUDITOR-CONTROLLER

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NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Tom Bosenko, Sheriff

FROM: Sam Osborne, Chief Deputy Auditor

DATE: May 31, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the bad check deemed uncollectible, the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolution 2004-56 and Government Code 29390 and 29390.1, does hereby grant relief of accountability for the following transaction:

<u>Shortage Situation/Account</u>	<u>Amount</u>	<u>Date</u>
Uncollectible Bad Check (D0003598)	\$30.00	9/20/2007

Action To Be Taken:

- (X) Write-Off of Accounts Receivable: You are hereby granted relief of accountability for the outstanding bad check listed above. Please prepare a journal entry, crediting 00060-002000 and debiting 23700-799900 to write off the loss or non-recoverable account.
- () Replenish Amount of Loss: The Auditor-Controller's office will issue, (within a few days), a warrant in the amount of the loss to replenish the fund from which the loss occurred. This payment will be charged to the Miscellaneous Expense Account (#034300) in your budget.
- () Offset Loss Against Revenue: If the loss is from revenue receipts, you are authorized to offset the loss against the revenue account from which the receipts were received by making a journal entry, or as a negative entry on a subsequent deposit.
- () Deposit Overage of Collection to Over/Short Account: If the shortage was from making change or accepting less than the amount due, you are authorized to record the shortage to the Over/Short Account (#799900) in your budget with your next deposit.
- () Other:

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Approved: Brian Muir, Auditor-Controller

By: Deputy

cc: Board of Supervisors

SHASTA COUNTY SHERIFF'S OFFICE INTERDEPARTMENTAL MEMORANDUM



Tom Bosenko
Sheriff-Coroner

TO: Brian Muir, Auditor-Controller
FROM: Tom Bosenko, Sheriff TB101
DATE: May 22, 2017
RE: Relief of Accountability for Bad Check; 00060-002000 (D0003598)

2017 MAY 23 AM 10 27
TOM BOSENKO
SHERIFF-CORONER
[Signature]

The Sheriff's Office, in accordance with GC 25258, is requesting relief of accountability for the below listed bad check in the amount of \$30.00, posted in August 2007. This check was submitted to this office as fees due for the service of process of Notice. Service was performed prior to notice of the NSF status. Due diligence to collect these fees was performed by attempting to contact the payor of the NSF check, Robert Mainord, as well as contacting the plaintiff/petitioner shown in the file records, Brett Meltzer. Mr. Meltzer denies any knowledge of the service and Mr. Mainord cannot be located. At this time, the District Attorney's office, Bad Check Unit does not handle collection of bad checks under \$250. Having failed all attempts of collection, and being aware of the low likelihood of success, this office deems any further attempts to collect or funds expended to collect this debt are unwarranted.

Date	Reference	Description	Dated	Amount	Dept
8/24/2007	D0003598	NSF CK #1007, Mainord	8/23/07	\$30.00	Civil

I believe the above information to be true and attest to the accuracy of this statement.



Shasta County

OFFICE OF THE AUDITOR-CONTROLLER

1450 Court Street, Suite 238
Redding, California 96001-1671
Phone (530) 225-5771

BRIAN MUIR
AUDITOR-CONTROLLER

NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Leslie Morgan, Assessor-Recorder

FROM: Sam Osborne, Chief Deputy Auditor

DATE: May 31, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the bad checks deemed uncollectible for the Assessor-Recorder, the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolution 2004-56 and Government Code 29390 and 29390.1, does hereby grant relief of accountability for the following transactions:

<u>Shortage Situation/Account</u>	<u>Amount</u>	<u>Date</u>
Uncollectable Bad Checks (D0030642, D0036903, D0037022)	\$ 51.00	FY09/10
Uncollectable Bad Checks D0044799, D0045440, D0047919, D0057247)	\$ 89.00	FY10/11
Uncollectable Bad Checks (D0071607, D0071864, D0080121)	\$ 58.00	FY12/13
Uncollectable Bad Check (D0093318)	\$ 21.00	FY13/14
Uncollectable Bad Check (D0112794)	\$ 56.00	FY15/16
Uncollectable Bad Check (D0126818)	\$ 28.00	FY16/17
Outstanding Bad Check Total	\$ 303.00	

Action To Be Taken:

- (X) Write-Off of Accounts Receivable: You are hereby granted relief of accountability for the outstanding bad checks listed above. Please prepare a journal entry, crediting 00060-002000 and debiting 29000 - 799900 to write off the loss or non-recoverable accounts. On the journal, list each deposit separately in the Bad Check Receivable account 002000 to reconcile the account in the general ledger.
- () Replenish Amount of Loss: The Auditor-Controller's office will issue, (within a few days), a warrant in the amount of the loss to replenish the fund from which the loss occurred. This payment will be charged to the Miscellaneous Expense Account (#034300) in your budget.
- () Other:

Documenting Authorization for Write-Offs Made: Departments do not have authority to write off any amounts due for which they are charged with the duty of collection. When authorized write-offs are made, be sure to make the notation in the accounting records, journal entries, deposit forms, etc., the date the write-off was authorized, and whether authorized by the Board of Supervisors or the Auditor-Controller. Also, attach a copy of this notice to any transaction forms, such as journal entries, deposits, etc., sent to the Auditor-Controller, which affect the write-off.

Approved: Brian Muir, Auditor-Controller

By: Deputy

cc: Board of Supervisors

RECEIVED
SHERIFF'S OFFICE
AUDITOR-CONTROLLER

COUNTY OF SHASTA

2017 MAY 22 AM 10 06

Memorandum

To: Brian Muir – Auditor - Controller
From: Leslie Morgan – Assessor - Recorder

Date: May 18, 2017

Re: Request of relief of Accountability – Uncollected Checks

We are requesting authorization to charge the loss of collection to our over/short account (29000-799900) for the following transactions:

<u>Name</u>	<u>Deposit #</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
Charon, Tanya L	D0030642 ✓	7/31/09	1005	\$ 17.00
Clark, Alicia	D0036903 ✓	1/12/10	145	\$ 17.00
Myers, Ted E	D0037022 ✓	01/15/10	2017	\$ 17.00
Lozoya, Dena	D0044799 ✓	08/10/10	098	\$ 17.00
Leal, R	D0044996 ✓	08/16/10	UNK	\$ 17.00 wdd
Newton, Kelli A	D0045440 ✓	08/26/10	1015	\$ 17.00
UNK	D0045729	09/02/10	UNK	\$ 17.00 wdd
Riddle, Kimmi	D0047919 ✓	10/28/10	1101	\$ 17.00
Olsen, Kristy	D0057247 ✓	06/28/11	518	\$ 38.00
Sheline, Robin	D0071607 ✓	07/06/12	1007	\$ 21.00
Rivera, Ray	D0071864 ✓	07/16/12	UNK	\$ 14.00
Davis, J	D0080121 ✓	03/05/13	UNK	\$ 23.00
Miller, Russell	D0093318 ✓	03/04/14	UNK	\$ 21.00
Saechao, Maria	D0112794 ✓	07/28/15	103	\$ 56.00

Allcomone

D0126818 ✓ 07/07/16

1054

\$ 28.00

FY 16/17

Total:

~~\$337.00~~

303.00 wdd
5/30/17

We have contacted these parties concerning the returned checks and after no response they were referred to Shasta County District Attorney / Bad Check Unit. It is our belief that continued collection efforts do not warrant the expense involved to further pursue collection.

per Bruce Douglas,

Deposit D0045729 is a credit of \$17.20 to Apply
to NSF Deposit D0044994 for Leak. wddau 5/30/17



Shasta County

OFFICE OF THE AUDITOR-CONTROLLER

1450 Court Street, Suite 238
Redding, California 96001-1671
Phone (530) 225-5771

BRIAN MUIR
AUDITOR-CONTROLLER

NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Leslie Morgan, Assessor-Recorder

FROM: Sam Osborne, Chief Deputy Auditor

DATE: July 28, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the cash shortage of \$1.00 on March 2, 2017, the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolution 2004-56, does hereby grant relief of accountability for the following losses or accounts:

<u>Loss Situation/Account</u>	<u>Amount</u>	<u>Date</u>
Deposit # D0135470	\$1.00	03/02/2017

Action To Be Taken:

- () Write-Off of Accounts Receivable: You are hereby authorized to prepare a journal entry, or otherwise adjust your accounting records, to write off the loss or non-collectable account.
- () Replenish Amount of Loss: The Auditor-Controller's office will issue, (within a few days), a warrant in the amount of the loss to replenish the fund from which the loss occurred. This payment will be charged to the Miscellaneous Expense Account (#034300) in your budget.
- () Offset Loss Against Revenue: If the loss is from revenue receipts, you are authorized to offset the loss against the revenue account from which the receipts were received by making a journal entry, or as a negative entry on a subsequent deposit.
- (X) Charge Loss of Collection Against Over/Short Account: If the loss was from making change or accepting less than the amount due, you are authorized to charge the loss to the Over/Short Account (#799900) in your budget. Since the original daily deposit D0106321 posted the \$1 shortage to the Over/Short Account (#799900) on March 2, 2017, there is no further action to be taken on the part of the department.

() Other:

Documenting Authorization for Write-Offs Made: Departments do not have authority to write off any amounts due for which they are charged with the duty of collection. When authorized write-offs are made, be sure to make the notation in the accounting records, journal entries, deposit forms, etc., the date the write-off was authorized, and whether authorized by the Board of Supervisors or the Auditor-Controller. Also, attach a copy of this notice to any transaction forms, such as journal entries, deposits, etc., sent to the Auditor-Controller, which affect the write-off.

Approved: Brian Muir, Auditor-Controller

By: Deputy

cc: Board of Supervisors



SHASTA COUNTY

OFFICE OF THE ASSESSOR RECORDER

1450 Court Street, Room 208-A
Redding, CA 96001-1667
(530) 225-3600 (530) 225-5673 FAX
www.co.shasta.ca.us

LESLIE MORGAN, ASSESSOR-RECORDER

-MEMORANDUM-

TO: Brian Muir, Auditor/Controller
FROM: Leslie Morgan, Assessor/Recorder
DATE: July 25, 2017
RE: Over/Short Deposit 3/5/2017


ns

The deposit #D0135470 was short \$1.00 due to an error in giving change to a customer. Staff was reminded to count back change on all transactions in order to eliminate errors of this kind.

Thank you.

Encls.

2017 JUL 25 PM 3 04
AUDITOR-CONTROLLER
OFFICE OF THE ASSESSOR-RECORDER
COUNTY OF SHASTA



Shasta County

OFFICE OF THE AUDITOR-CONTROLLER

1450 Court Street, Suite 238
Redding, California 96001-1671
Phone (530) 225-5771

BRIAN MUIR
AUDITOR-CONTROLLER

NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Sherri Jenkins, Managing Acct - Auditor

FROM: Sam Osborne, Chief Deputy Auditor

DATE: July 28, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the bad check deemed uncollectible, the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolution 2004-56 and Government Code 29390 and 29390.1, does hereby grant relief of accountability for the following transaction:

<u>Shortage Situation/Account</u>	<u>Amount</u>	<u>Date</u>
Uncollectible Bad Check (D0012776)	\$34.90	4/22/2008

Action To Be Taken:

- (X) Write-Off of Accounts Receivable: You are hereby granted relief of accountability for the outstanding bad check listed above. Please prepare a journal entry, crediting 00060-002000 and debiting 11000-799900, AU0200-AU9003 to write off the loss or non-recoverable account.
- () Replenish Amount of Loss: The Auditor-Controller's office will issue, (within a few days), a warrant in the amount of the loss to replenish the fund from which the loss occurred. This payment will be charged to the Miscellaneous Expense Account (#034300) in your budget.
- () Offset Loss Against Revenue: If the loss is from revenue receipts, you are authorized to offset the loss against the revenue account from which the receipts were received by making a journal entry, or as a negative entry on a subsequent deposit.
- () Deposit Overage of Collection to Over/Short Account: If the shortage was from making change or accepting less than the amount due, you are authorized to record the shortage to the Over/Short Account (#799900) in your budget with your next deposit.
- () Other:

Documenting Authorization for Write-Offs Made: Departments do not have authority to write off any amounts due for which they are charged with the duty of collection. When authorized write-offs are made, be sure to make the notation in the accounting records, journal entries, deposit forms, etc., the date the write-off was authorized, and whether authorized by the Board of Supervisors or the Auditor-Controller. Also, attach a copy of this notice to any transaction forms, such as journal entries, deposits, etc., sent to the Auditor-Controller, which affect the write-off.

Approved: Brian Muir, Auditor-Controller


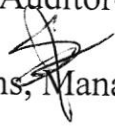
By: Deputy

cc: Board of Supervisors
cc: Nolda Short, Assistant Auditor-Controller

MEMORANDUM

Shasta County Auditor-Controller's Office

Brian Muir, Auditor-Controller

To: Brian Muir, Auditor-Controller 
From: Sherri Jenkins, Managing Acct - Auditor 
Subject: Relief of Accountability – Bad Check Receivable
Date: July 28, 2017

.....

During the reconciliation process of the Bad Check Receivable account 00060-002000, an outstanding item was identified as uncollectible. The Auditor's office is requesting relief of accountability for a NSF check that was returned on 4/22/2008 in the amount of \$34.90 from a retiree who is deceased. The payment was for the retiree's April 2008 Dental Premium. Office staff recently conducted a search of the TransUnion (TLO) data base and discovered the retiree's date of death was 4/27/2008. Due to the time that has passed, the NSF check is deemed uncollectible. Auditor staff performs monthly reconciliations and have procedures in place to monitor the bad check receivable accounts to ensure timely recovery.



Shasta County

OFFICE OF THE AUDITOR-CONTROLLER

1450 Court Street, Suite 238
Redding, California 96001-1671
Phone (530) 225-5771

BRIAN MUIR
AUDITOR-CONTROLLER

NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Leslie Morgan, Assessor-Recorder

FROM: Sam Osborne, Chief Deputy Auditor

DATE: July 28, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the fiscal year 2016/17 annual total of cash shortages of \$31.00 and the annual total of cash overages of \$698.22, the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolution 2004-56, does hereby grant relief of accountability for the following losses or accounts:

<u>Loss Situation/Account</u>	<u>Amount</u>	<u>Date</u>
FY 16/17 Annual Total of Shortages	\$ 31.00	06/30/17
FY 16/17 Annual Total of Overages	\$ 698.22	06/30/17

Action To Be Taken:

- () Write-Off of Accounts Receivable: You are hereby authorized to prepare a journal entry, or otherwise adjust your accounting records, to write off the loss or non-collectable account.
- () Replenish Amount of Loss: The Auditor-Controller's office will issue, (within a few days), a warrant in the amount of the loss to replenish the fund from which the loss occurred. This payment will be charged to the Miscellaneous Expense Account (#034300) in your budget.
- () Offset Loss Against Revenue: If the loss is from revenue receipts, you are authorized to offset the loss against the revenue account from which the receipts were received by making a journal entry, or as a negative entry on a subsequent deposit.
- (X) Charge Loss of Collection Against Over/Short Account: Since the transactions have been posted to the Over/Short Account (#799900) throughout the year, there is no further action to be taken on the part of the department.

Approved: Brian Muir, Auditor-Controller

By: Deputy
cc: Board of Supervisors

RELIEFOFACCOUNTABILITY.doc



LESLIE MORGAN, SHASTA COUNTY ASSESSOR-RECORDER

1450 COURT STREET, SUITE 208, REDDING, CA 96001
TEL: 530-225-5671 FAX: 530-225-5152

MEMORANDUM

TO: Brian Muir, Auditor-Controller
FROM: Leslie Morgan, Assessor-Recorder
RE: Notice of shortage
DATE: July 26, 2017

A handwritten signature in black ink, appearing to read "Leslie Morgan", with a large flourish underneath.

The nature of the Recorder's Office business results in many overages and shortages throughout the year. For the fiscal year beginning July 1, 2016 and ending June 30, 2017 the total of shortages was \$334.00, (which included \$303.00 for cleanup of uncollectable bad checks spanning a range from 2009 to 2017). For the same period the total of overages was \$698.22. The balance of general ledger account 799900 on June 30, 2017 was \$362.22. Shortages in the Recorder's office can be due to a fee change, so requests mailed timely but received after the increase is effective are accepted at the old fee. They can also be the result of an error in page count, title count, or index count discovered after recording during indexing or verifying. Shortages and overages occur when documents are mailed for recording with check payment that is short or over; as long as the amount is small the recording is not delayed due to the shortage or overage.

RECEIVED
SHASTA COUNTY
AUDITOR-CONTROLLER
JUL 26 PM 3 39



Shasta County

OFFICE OF THE AUDITOR-CONTROLLER

1450 Court Street, Suite 238
Redding, California 96001-1671
Phone (530) 225-5771

BRIAN MUIR
AUDITOR-CONTROLLER

NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Lori J. Scott, Treasurer-Tax Collector

FROM: Sam Osborne, Chief Deputy Auditor

DATE: July 28, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the fiscal year 2016/17 annual total of cash shortages of \$552.30 and the annual total of cash overages of \$221.88 the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolutions 2004-55 and 2004-56, does hereby grant relief of accountability for the following losses or accounts:

<u>Loss Situation/Account</u>	<u>Amount</u>	<u>Date</u>
FY 16/17 Annual Total of Shortages	\$ 552.30	06/30/17
FY 16/17 Annual Total of Overages	\$ 221.88	06/30/17

Action To Be Taken:

- () Write-Off of Accounts Receivable: You are hereby authorized to prepare a journal entry, or otherwise adjust your accounting records, to write off the loss or non-collectable account.
- () Replenish Amount of Loss: The Auditor-Controller's office will issue, (within a few days), a warrant in the amount of the loss to replenish the fund from which the loss occurred. This payment will be charged to the Miscellaneous Expense Account (#034300) in your budget.
- () Offset Loss Against Revenue: If the loss is from revenue receipts, you are authorized to offset the loss against the revenue account from which the receipts were received by making a journal entry, or as a negative entry on a subsequent deposit.
- (X) Charge Loss of Collection Against Over/Short Account: Since the transactions have been posted to the Over/Short Account (#799900) throughout the year, there is no further action to be taken on the part of the department. Pursuant to R & T Code 2611.5, should a resolution authorizing the use of the Over/Short account up to \$10 per transaction be presented, this authorization from the Auditor-Controller will not be needed.

Approved: Brian Muir, Auditor-Controller

By: Deputy
cc: Board of Supervisors



MEMORANDUM

Office of:
LORI J. SCOTT
Treasurer-Tax Collector-Public Administrator

RECEIVED
SHASTA COUNTY
JUL 26 2017

AUDITOR-CONTROLLER
5:00 PM

225-5511

To: Brian Muir, Auditor-Controller

From: Lori J. Scott, Treasurer-Tax Collector-Public Administrator *LS*

Date: 07/24/2017

Subject: Cash Over/Short Account

The Treasurer Tax Collector Cash Over/Short account for the FY 2016/2017 has a Cash Over/Short total of -\$330.42. The total includes a Short balance of -\$552.30 and an Over balance of \$221.88.

These amounts are based on the Treasurer Tax Collector's daily deposits that include multiple tax payments. If an Over/Short is included in the deposit, the Treasurer Tax Collector certifies that there is not any single check transaction that is over \$4.99.

R&T Code 2611.5

2611.5. At the option of a county and when authorized by resolution of the board of supervisors pursuant to Article 4 (commencing with Section 29370) of Chapter 2 of Division 3 of Title 3 of the Government Code, a cash difference fund may be used to increase the amount tendered to the county for the payment of any tax, assessments, penalty, cost or interest which is due and owing the county, when a difference of ten dollars (\$10) or less exists. A record of each use of the fund shall be maintained, containing sufficient information to identify the name of the person whose account was credited and listing the amount of the difference.

Notwithstanding any provision of law, including Sections 29372, 29373, 29374, and 29375 of the Government Code, the cash difference fund may be expended, maintained, or replenished by accounting entries into a cash difference account and an overage account maintained in the county automated accounting system. All transfers between the fund and the accounts may be made and retained in electronic data processing equipment and no written report pursuant to Section 29073 of the Government Code, warrant, special warrant, or check warrant need be prepared by the auditor or treasurer. If approved pursuant to Section 29380.1 of the Government Code,

replenishment of the cash difference account may be accomplished by the county auditor by a journal entry or electronic funds transfer from the county's general fund.

When an amount paid to the county on any tax, assessment, penalty, cost, and interest exceed the amount due the county and the excess does not exceed ten dollars (\$10), the excess amount may be deposited into the overage account. If the excess amount is not so deposited, it shall be refunded to the person making the payment.

Attached is a Detailed Trial Balance report for the Treasurer Tax Collector cost center 11100 for your records.



Shasta County

OFFICE OF THE AUDITOR-CONTROLLER

1450 Court Street, Suite 238
Redding, California 96001-1671
Phone (530) 225-5771

BRIAN MUIR
AUDITOR-CONTROLLER

NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Sherri Jenkins, Managing Acct - Auditor

FROM: Sam Osborne, Chief Deputy Auditor

DATE: Aug 8, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the fiscal year 2016/17 annual total of Payroll Accounts Receivable System (PARA) shortages of \$310.20 and the annual total of PARA overages of \$189.48 the Shasta County Auditor-Controller, under authority delegated by Board of Supervisors' Resolutions 2004-55 and 2004-56, does hereby grant relief of accountability for the following losses or accounts:

<u>Loss Situation/Account</u>	<u>Amount</u>	<u>Date</u>
FY 16/17 Annual Total of Shortages	\$ 310.20	06/30/17
FY 16/17 Annual Total of Overages	\$ 189.48	06/30/17

Action To Be Taken:

- () Write-Off of Accounts Receivable: You are hereby authorized to prepare a journal entry, or otherwise adjust your accounting records, to write off the loss or non-collectable account.
- () Replenish Amount of Loss: The Auditor-Controller's office will issue, (within a few days), a warrant in the amount of the loss to replenish the fund from which the loss occurred. This payment will be charged to the Miscellaneous Expense Account (#034300) in your budget.
- () Offset Loss Against Revenue: If the loss is from revenue receipts, you are authorized to offset the loss against the revenue account from which the receipts were received by making a journal entry, or as a negative entry on a subsequent deposit.
- (X) Charge Loss of Collection Against Over/Short Account: Since the transactions have been posted to the Over/Short Account (#799900) throughout the year, there is no further action to be taken on the part of the department.

Approved: Brian Muir, Auditor-Controller

By: Deputy
cc: Board of Supervisors

MEMORANDUM

Shasta County Auditor-Controller's Office

Brian Muir, Auditor-Controller

To: Brian Muir, Auditor-Controller

From: Sherri Jenkins, Managing Acct - Auditor *A NS*

Subject: Relief of Accountability – Payroll - Deposits from others

Date: July 28, 2017

.....

In an effort to reconcile the payroll accounts receivable system (PARA) to set up auto-payments for Retiree's dental and vision premiums, balances less than \$10, retiree's that are deceased, and balances that were deemed uncollectible were recorded in the over/short account (11000-799900) for fiscal year 16-17. The net shortage of \$120.72 represents \$310.20 in shortages and the \$189.48 in overages. Due to records spanning several years, balances are frequently made up of multiple cents entries, and beginning balances from implementing the PARA system cannot be adequately verified, the Auditor's office is requesting relief of accountability for the net total of \$120.72.