



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: Tracie Neal, Chief Probation Officer

FROM: Sam Osborne, Chief Deputy Auditor

DATE: November 17, 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 (D0131709, Ck 1233, Zolani)	\$25.00	11/10/2016
Uncollectible Bad Check (D0131800, Ck 2713, Clark)	\$25.00	11/15/2016

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 00195-002203 and debiting 26303-799900 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 PROBATION DEPARTMENT

2684 Radio Lane
Redding, CA 96001
(530) 245-6200 FAX: (530) 245-6001

A handwritten signature in black ink, appearing to be "Tracie Neal", is written in the top right corner of the document.

Tracie Neal
Chief Probation Officer

217 3 30 AM 10 49
RECEIVED
PROBATION DEPARTMENT
SHASTA COUNTY

To: Brian Muir, Auditor-Controller

From: Tracie Neal, Chief Probation Officer

A handwritten signature in black ink, appearing to be "Tracie Neal", is written next to the "From:" line.

Date: 8/29/17

Subject: Bad Checks

The Probation Department has received the following two checks previously deposited for books for Parent Project classes.

- Check # 1233, Zolani, \$25.00, written January 26, 2015, deposited November 1, 2016, returned due to the account being frozen.
- Check# 2713, Clark, \$25.00, written April 12, 2016, deposited November 1, 2016, returned due to the account being closed.

In both cases the checks were deposited more than six months after they were received. As part of the Parent Project Class, some participants are required to pay for the books. The money is collected by the parent partner and forwarded to the Accounting Technician for deposit. This year, the parent partner experienced a serious medical emergency and was on medical leave for an extended period of time. The existing money as well as additional funds collected were placed in an envelope. Upon the return of the parent partner, the money was discovered and deposited. Additional staff have since been informed of the importance of timely deposits and will cover the task of ensuring any money collected from the classes is promptly submitted for deposit.

I am requesting relief of accountability for the two checks listed as the delay in making the deposits causes these checks to become uncollectible rather than negligence on the part of the party writing the checks.



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INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Lori J. Scott, Treasurer-Tax Collector-Public Administrator

FROM: Sam Osborne, Chief Deputy Auditor *[Signature]*

DATE: November 16, 2017

Based upon your request, and our review, of events and/or circumstances surrounding the cash shortage of \$100.00 on 10/18/2017, 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>
Uncollectable Counterfeit Bill (D0143683)	\$100.00	10/18/2017

Action To Be Taken:

- () Write-Off of Accounts Receivable: You are hereby granted relief of accountability for the outstanding counterfeit bill listed above. Please prepare a journal entry, crediting the account originally deposited to and debiting 11100-799900 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.
- (X) Other: You are hereby granted relief of accountability for the outstanding counterfeit bill listed above. The deposit listed above debits 11100-799900 to write off the loss or non-recoverable account. No further action is necessary at this time.

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

MEMORANDUM

Office Of:
Lori J. Scott
Treasurer-Tax Collector-Public Administrator

TO: Brian Muir, Auditor-Controller

FROM: Lori J. Scott, Treasurer-Tax Collector-Public Administrator *LL*

SUBJECT: Cash Shortage of \$100 on 10/17/17

DATE: October 18, 2017

LL ns

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While counting the cash of deposit D0143667 for the Tax Collector on 10/18/17, the Treasury staff found a counterfeit \$100 dollar bill. The Tax Collector staff had taken 292 hundred dollar bills on 10/17/17 so it was not possible to determine which tax payer paid with the counterfeit bill. Deposit D0143683 in the amount of \$-100.00 was processed to account for the counterfeit bill.

The counterfeit bill was given to the Redding Police Department and report number 17-77128 was provided to the Treasurer.

The Tax Collector staff has gone through additional training for use of the money counters and reminders on visual detection of counterfeit bills.

Please accept this memo as a request to relieve the Treasurer -Tax Collector staff for accepting this counterfeit bill. No fraud or gross negligence was found and the loss is not covered by insurance.

Thank you for your consideration.

2017 OCT 18 PM 4 33



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BRIAN MUIR
AUDITOR-CONTROLLER

NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Tracy Tedder, HHSA Branch Director

FROM: Sam Osborne, Chief Deputy Auditor

DATE: February 2, 2018

Based upon your request, and our review, of events and/or circumstances surrounding the cash shortage of \$10.00 on 10/10/2017, 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>
Cash Shortage (D0146542)	\$10.00	10/10/2017

Action To Be Taken:

- () Write-Off of Accounts Receivable: You are hereby granted relief of accountability for the outstanding item listed above. Please prepare a journal entry, crediting the account originally deposited to and debiting 50100-799900 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.
- (X) 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. Since the cash shortage has already been recorded in 50100-799900 with D0145642, no further action is necessary.
- () 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



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, HHSA Branch Director
Date: January 12, 2018
Re: Relief of Accountability – Cash Shortage

The HHSA is requesting relief of accountability in the amount of \$10.00 for a cash shortage on a deposit for Social Services collection monies. The loss was determined while recording cash funds for a deposit on 01/10/2018. The Account Clerk III (Ms. Azevedo) immediately notified her supervisor, Ms. Garcia (Senior Staff Services Analyst), and receipts were compared against a spreadsheet for all payments received and the money was recounted. The cash box as well as workspaces were examined to determine if the missing funds were misplaced, however the \$10 was not found. Ms. Garcia then notified HHSA Fiscal Manager Wade Lee and myself of the shortage.

Cash Handling Procedures have been reviewed and staff informed that all cash monies should be checked against all receipts for every payment received. When payments are received, a second person will verify payment and written receipts for all payments made on the accounts.

Please let me know if you have any questions or need additional information.

Deposit #: D0146542

Cost Center: 50100

Amount: (-\$10.00)

RECEIVED
JAN 15 2018
AUDITOR-CONTROLLER
BRIAN MUIR

"Engaging individuals, families and communities to protect and improve health and wellbeing."

www.shastahhsa.net



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AUDITOR-CONTROLLER

NOLDA SHORT
ASST. AUDITOR-CONTROLLER

INTER-OFFICE MEMORANDUM

NOTICE OF RELIEF OF ACCOUNTABILITY GRANTED

TO: Mike Lindsey, Chief Fiscal Officer

FROM: Sam Osborne, Chief Deputy Auditor *SO*

DATE: May 1, 2018

Based upon your request, and our review, of events and/or circumstances surrounding the change fund shortage, 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>
Sheriff Records Counter Drawer #1 Change Fund Shortage	(\$5.00)	4/23/2018

Action To Be Taken:

- () Write-Off of security deposit: You are hereby granted relief of accountability for the security deposit. Please prepare a journal entry, crediting N/A and debiting N/A 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.
- (X) 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 petty cash replenishment and reconciliation.
- () 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 SHERIFF'S OFFICE INTERDEPARTMENTAL MEMORANDUM



TO: Brian Muir, Auditor-Controller

FROM: Mike Lindsey, Chief Fiscal Officer

DATE: April 23, 2018

RE: Shortage; Records Front Counter

Tom Bosenko
Sheriff-Coroner
SHASTA COUNTY AUDITOR
RECD 2018 APR 28 AM 11:30

A handwritten signature in dark ink, appearing to be "Tom Bosenko", with the initials "MB" written below it.

The end of day processing was completed for the Records front counter cash drawer and the cash receipts for today were short \$5.00. This end of day amount corresponds with the cash shortage discovered this morning by Auditor-Controller staff when a count of the records cash drawer was conducted while on site for a retention audit.

Information provided by the Records Supervisor is that the cash drawer was counted and balanced at the close of day on Friday. The employee working the front counter this morning did not conduct a beginning day count on the drawer and that will be addressed with the employee by her direct supervisor who is aware of this incident. There was only one cash transaction conducted from the period of 0800 hours and the time of the audit; the employee who took the cash recalls the amount being tendered by the customers (a man and woman) as totaling the transaction amount and no change was given. A review of lobby video, while not conclusive, seems to support that cash was paid and no change given. After the shortage was discovered, the employee reached out to the customers who tendered that transaction and they stated they presented the same amount of bills to the employee.

There also was a transaction related to the sale of a Sheriff K-9 Unit t-shirt that occurred on Friday, April 20, 2018. An employee, not working today but working the front counter on Friday, took a cash payment for a K-9 Unit shirt at the front counter and placed the cash, along with a copy of the receipt, in the cash drawer that is utilized for Records cash drawer transactions. This is not in accordance with cash handling policies and the Records Supervisor will address that issue with the employee when the employee returns to work.

Additional training is being scheduled by the Records Supervisor for all front counter staff to go over proper cash handling procedures again. The records pertaining to the close of day on Friday and the transactions for today will be examined more closely to see if any additional determinations can be made, but at this point staff are unsure of how the shortage occurred.

Sincerely,



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: August 13, 2018

[Handwritten signature]
NS

The nature of the Recorder's Office business results in many overages and shortages throughout the year. For the fiscal year beginning July 1, 2017 and ending June 30, 2018 the total of shortages was \$6.65. For the same period the total of overages was \$1,812.48. The balance of general ledger account 799900 on June 30, 2018 was \$1,805.83. 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.



MEMORANDUM

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

225-5511

To: Brian Muir, Auditor-Controller

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

Date: 08/13/2018

Subject: Cash Over/Short Account

The Treasurer Tax Collector Cash Over/Short account for the FY 2017/2018 has a Cash Over/Short total of -\$233.05. The total includes a Short balance of -\$709.20 and an Over balance of \$476.15.

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.