

**REPORT/RECOMMENDATION TO THE BOARD OF DIRECTORS
OF SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT
AND RECORD OF ACTION**

February 27, 2024

FROM

DAN MUNSEY, Fire Chief/Fire Warden, San Bernardino County Fire Protection District

SUBJECT

Request for Relief from Liability

RECOMMENDATION(S)

Acting as the governing body of the San Bernardino County Fire Protection District, approve request for relief from liability in the amount of \$1,126.54, in accordance with Chapter 5 of the Auditor-Controller/Treasurer/Tax Collector's Internal Controls and Cash Manual, related to cash funds for the San Bernardino County Fire Protection District.

(Presenter: Dan Munsey, Fire Chief/Fire Warden, 387-5779)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Operate in a Fiscally-Responsible and Business-Like Manner.

FINANCIAL IMPACT

Approval of the recommended action will not result in the use of Discretionary General Funding (Net County Cost). This item requests relief from liability for shortages in multiple San Bernardino County Fire Protection District (SBCFPD) petty cash/change funds, in the amount of \$1,126.54. SBCFPD has sufficient appropriation available in SBCFPD's budget to accommodate this loss.

The relief from liability is for the funds listed in the table below:

Department	Fund	Fund Type	Department Name	Amount
106	2410	Petty Cash	SBCFPD – Administrative	\$677.61
106	2410	Change	SBCFPD – Administrative	\$0.43
580	2434	Petty Cash	SBCFPD – Valley Regional Service Zone	\$13.50
590	2442	Petty Cash	SBCFPD – North Desert Regional Service Zone-Hesperia	\$200.00
590	2442	Change	SBCFPD – North Desert Regional Service Zone	\$150.00
590	2442	Petty Cash	SBCFPD – North Desert Regional Service Zone-Trona	\$85.00
Total				\$1,126.54

BACKGROUND INFORMATION

The Auditor-Controller/Treasurer/Tax Collector's (ATC) Internal Controls and Cash Manual identifies the procedures that must be followed when reporting cash shortages. If the total department shortage exceeds \$200, then the reporting department is required to submit a

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petition to the Board of Supervisors (for SBCFPD, it would be the Board of Directors (Board)) requesting relief from liability for the amount of the shortage. Approval of this item will provide relief from liability to SBCFPD.

SBCFPD began reviewing all 12 petty cash/change funds approved by ATC with the goal to close out all funds with no activity. Six funds were closed following ATC's closure procedures with no shortages. The remaining six funds were found to have shortages caused by missing receipts and the fund custodians are no longer with SBCFPD.

Upon Board approval, SBCFPD will forward the approved item with a "Questionnaire to Decrease or Close Cash Funds" form for each fund to ATC's Internal Audits Section. ATC Internal Audits will then provide the proper instructions to close the remaining six open funds. SBCFPD has determined that petty cash/change funds are no longer needed due to the availability of electronic payments.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Scott Runyan, Principal Assistant County Counsel, 387-5455) on February 14, 2024; Auditor-Controller/Treasurer/Tax Collector (Denise Mejico, Deputy Chief Auditor, 382-3107) on February 6, 2024; Finance (Ivan Ramirez, Administrative Analyst, 387-4635) on February 6, 2024; and County Finance and Administration (Valerie Clay, Deputy Executive Officer, 387-5423) on February 7, 2024.

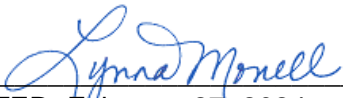
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Record of Action of the Board of Directors
San Bernardino County Fire Protection District

APPROVED (CONSENT CALENDAR)

Moved: Curt Hagman Seconded: Joe Baca, Jr.
Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, SECRETARY

BY 
DATED: February 27, 2024



cc: File - SBCFPD
JLL 02/28/2024