

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY
AND RECORD OF ACTION**

December 5, 2023

FROM

BRENDON BIGGS, Director, Department of Public Works – Solid Waste Management

SUBJECT

Change Fund Relief of Liability

RECOMMENDATION(S)

Approve Request for Relief of Liability, in the amount of \$350, in accordance with Chapter 5 of the Auditor-Controller/Treasurer/Tax Collector's Internal Controls and Cash Manual.
(Presenter: Brendon Biggs, Director, 387-7906)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

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

FINANCIAL IMPACT

Approval of this item will not result in the use of Discretionary General Funding (Net County Cost) as the Department of Public Works – Solid Waste Management Division (SWMD) is financed by fee revenue. SWMD establishes fees that are charged to the public and other agencies for utilization of the County's Waste Disposal System (Disposal System). Sufficient appropriation and revenue exist within the SWMD's 2023-24 budget.

BACKGROUND INFORMATION

Scale Operators collect fees and make change for waste accepted at nine scaled facilities throughout the county. Per SWMD cash handling procedures, Scale Operators are authorized to take their issued change fund home at the end of the workday, as their work location may change due to coverage issues. A shortage was caused due to theft by a Scale Operator who only returned a partial amount of the issued change fund upon the operator's resignation from the County. The theft was reported to law enforcement and Risk Management as outlined in Chapter 5 of the Internal Controls and Cash Manual.

Per the Auditor-Controller/Treasurer/Tax Collector's Internal Controls and Cash Manual (Chapter 5-8), if the shortage exceeds \$200 and is due to fraud, embezzlement or theft, the reporting Department is required to submit a petition to the Board of Supervisors requesting relief from liability of the loss. Approval of this item will provide relief from liability to SWMD in the amount of \$350 of cash funds due to the theft, creating a shortage of funds. The Request for Relief of Liability was approved by the Auditor-Controller/Treasurer/Tax Collector's office on August 30, 2023.

Approval of this request aligns with the County and the Chief Executive Officer goals and objectives of operating in a fiscally-responsible and business-like manner by enabling SWMD to

Change Fund Relief of Liability
December 5, 2023

follow proper accounting and business practices regarding the reconciliation and disposition of cash accounts.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Maria Insixiengmay, Deputy County Counsel, 387-5455) on October 11, 2023; Auditor-Controller/Treasurer/Tax Collector (Denise Mejico, Deputy Chief Auditor, 382-3107) on October 30, 2023; Finance (Carl Lofton, Administrative Analyst, 387-5404) on October 26, 2023; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on October 27, 2023.

**Change Fund Relief of Liability
December 5, 2023**

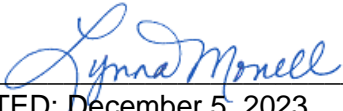
Record of Action of the Board of Supervisors
San Bernardino County

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, CLERK OF THE BOARD

BY 
DATED: December 5, 2023



cc: File - SWMD

JLL 12/20/2023