



San Bernardino County

Legislation Text

File #: 827, Agenda Item #: 42

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

August 20, 2019

FROM

KEVIN BLAKESLEE, Director, Department of Public Works - Solid Waste Management

SUBJECT

Replenish Imprest Cash Fund

RECOMMENDATION(S)

Approve Request for Relief of Liability, in the amount of \$750, in accordance with Chapter 5 of the Auditor-Controller/Treasure/Tax Collector's Internal Controls and Cash Manual.

(Presenter: Kevin Blakeslee, 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 2019-20 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. SWMD cash handling procedures specifically state funds are to be kept in a secure location at all times. On December 31, 2018, a SWMD employee left their change fund of \$750 unattended in their locked vehicle at home for a short period of time. Upon the employee's return, it was noticed that the vehicle had been broken into and the change fund had been stolen. A police report was filed immediately after the incident. Supervisory staff reviewed the incident and determined that the employee had not followed SWMD established cash handling procedures and appropriate corrective actions were taken. SWMD will continue to educate and remind staff of the importance of following the set procedures to ensure this does not happen in the future. Cash funds are routinely audited.

The Auditor-Controller/Treasurer/Tax Collector's (ATC) Internal Controls and Cash Manual identifies the procedure County departments must follow when reporting cash losses. If the shortage exceeds \$200 and is due to a cash handling error, the reporting department is required to submit a petition to the Board of

Supervisors requesting relief from liability of the loss. The Request for Relief of Liability was approved by the ATC's office on May 28, 2019.

Approval of this request aligns with the County and Chief Executive Officer goals and objectives of operating in a fiscally-responsible and business-like manner by enabling the Department to follow proper accounting and business practices in regards to the reconciliation and disposition of cash accounts.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina M. Robb, Deputy County Counsel, 387-5455) on July 12, 2019; Internal Audits (Denise Mejico, Chief Deputy Auditor, 382-3107) on July 24, 2019; Finance (Wen Mai, Administrative Analyst, 387-4020) on July 29, 2019; and County Finance and Administration (Matthew Erickson, County Chief Financial Officer, 387-5423) on August 5, 2019.