



San Bernardino County

Legislation Text

File #: 3473, Agenda Item #: 21

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

January 5, 2021

FROM

CASONYA THOMAS, Assistant Executive Officer, Human Services

SUBJECT

Relief of Liability for Bank Account Shortage

RECOMMENDATION(S)

Approve request for relief of liability in the amount of \$1,745.61, in accordance with Chapter 5 (Shortages and Losses) of the Auditor-Controller/Treasurer/Tax Collector's Internal Control and Cash Manual, for bank account shortage related to book errors.

(Presenter: Urbain Domond, Human Services Auditing Chief, 383-9611)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

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

FINANCIAL IMPACT

Approval of this item does not impact Discretionary General Funding (Net County Cost). Adequate appropriation has been included in the Department of Risk Management's 2020-21 budget to accommodate the reimbursement of the loss of \$1,745.61.

BACKGROUND INFORMATION

Human Services Auditing Division (HS Auditing) is the representative for the County of San Bernardino Bank of America sub payee account for Social Security Beneficiaries. Funds received from the Social Security Administration are deposited into this sub payee account on behalf of the clients on Social Security. In addition, these funds are disbursed on behalf of the client needs for personal expenses. During the reconciliation of this account, management investigated variances in the account balance and identified several entry errors that resulted in shortage of funds in the amount of \$1,745.61.

Per the Auditor-Controller/Treasurer/Tax Collector's (ATC) Internal Control and Cash Manual, Chapter 5 (Shortages and Losses), HS Auditing formally reported these shortages to the ATC Internal Audits division. ATC has reviewed and approved the circumstances concerning this shortage and has recommended the "Relief from Liability" on November 5, 2020. HS Auditing has put into place additional controls and procedures to avoid any possible future banking issues.

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Michael Markel, Principle Assistant County Counsel, 387-5455) on December 9, 2020; Auditor-Controller/Treasurer/Tax Collector (Denise Mejico, Chief Deputy Auditor, 383-9604) on December 14, 2020; Department of Risk Management (Rafael A. Viteri, Deputy Director, 388-8730) on December 9, 2020; Finance (John Hallen, Administrative Analyst, 388-0208) on December 10, 2020; and County Finance and Administration (Tanya Bratton, Deputy Executive Officer, 388-0332) on December 9, 2020.