Office of the Auditor-Controller
Contra Costa County

Robert R. Campbell
Auditor-Controller

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Elizabeth A. Verigin
Assistant Auditor-Controller

Harjit S. Nahal
Assistant Auditor-Controller

February 11, 2015

TO: David Twa, County Administrator

FROM: Robert R. Campbell, Auditor-Controller

SUBJECT: Health Services Department-Public Health Division's Report of $415.00 Shortage in the Petty Cash Fund

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In accordance with Administrative Bulletin 207.7, Section VI.C *Relief of Shortages and Account Collections – For Shortages Greater than $250,* the attached copy of the subject report is being forwarded for your review and presentation to the Board of Supervisors for action.

The Office of the Auditor-Controller has verified and concurs with the contents of the report. Upon the Board's approval, the requested relief shall be authorized.

RRC/mm

Cc: Bud De Cesare, Health Services Department Controller
Sherry Martija, Health Services Accountant

WILLIAM B. WALKER, M.D.
HEALTH SERVICES DIRECTOR

WENDEL BRUNNER, M.D.
PUBLIC HEALTH DIRECTOR

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PUBLIC HEALTH
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To: Robert Campbell, Auditor-Controller

From: Bud De Cesare, Health Services Department Controller
BY: Sherry Martija, Health Services Accountant

Date: January 22, 2015

Subject: Public Health Petty Cash

CC: Bill Sorrell, Public Health Administrator

This is a request for a relief of shortage of $415 from the Public Health Petty Cash fund.

The shortage was discovered during an internal audit conducted January/February 2014. The shortage relates to a postage due account that was originally included in the petty cash fund inherited from prior Public Health Finance managers. We have unsuccessfully tried to locate documentation to support the original transaction, so we're unable to determine how and when this occurred. We have also been unsuccessful in obtaining any information from the Martinez Post Office related to the history and original balance of this postage account.

This is an isolated issue, and we will no longer include the postage account in the petty cash balance.

As part of our corrective action plan, we will conduct unannounced audits of the Public Health Petty Cash fund at least annually.

We have no reason to believe this was caused by fraud or gross negligence. Please approve the requested relief of $415.

Thank you.

2015 JAN 26 PM 3:00