

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

December 22, 2015

TO: David Twa, County Administrator

FROM: Robert R. Campbell, Auditor-Controller 

SUBJECT: Probation Department's Report of \$500 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/msr

Cc: Danielle Fokkema

Probation Department  
Administrative Offices

50 Douglas Drive, Suite 201  
Martinez, CA 94553-8500  
(925) 313-4180  
FAX (925) 313-4191

Contra  
Costa  
County



Philip F. Kader  
County Probation Officer

AUDITOR-CONTROLLER  
2015 NOV 16 AM 11:21

**DATE:** November 13, 2015

**TO:** Robert R. Campbell, Auditor-Controller  
Carolina Blackburne

**FROM:** <sup>DF</sup> Danielle Fokkema, Chief of Administrative Services

**SUBJECT:** Request for Relief of Cash Shortage

The purpose of this memo is to request the relief of \$750 cash shortage in the Probation Department. The Auditor-Controller's Office refused payment for two checks. The checks are as follows:

<u>Check#</u>	<u>Amount</u>	<u>Payable To</u>
2601	\$250.00	Chief Probation Officers of California (CPOC)
2604	\$500.00	Chief Probation Officers of California (CPOC) (Memos 1 + 2)

Check #2601 was made to the Chief Probation Officers of California (CPOC) for the Chief Probation Officer to attend the CPOC July quarterly meeting in Los Angeles. *\$250*

Check #2604 was made to the Chief Probation Officers of California (CPOC) for the Chief Probation Officer and the Assistant Chief Probation Officer to attend the CPOC September quarterly meeting in San Diego. *\$500- needs Board approval (See memos #1 + 2)*

I attest to the fact that these improper payments were not caused by fraud or gross negligence. The Probation Department was unaware that using petty cash for registration was unallowable. The department has used petty cash for this purpose for over ten years. Until this point, the Auditor's Office always paid the expense. Despite department-wide audits (which included the review of petty cash), no mention was made that these expenses were unallowable. Administrative Bulletin 215.1 *Petty Cash Funds*, prohibits petty cash for a) Cashing of personal or other checks; b) Personal loans or salary advances; c) Professional services; d) Employee meals; e) Gifts or gift cards and f) Alcohol. Administrative Bulletin 215.1 does not prohibit registration which contributed to Probation's lack of clarity on the matter.

Now that we are aware these types of expenses are not permitted, we will stop the practice.