

Office of the Auditor-Controller  
Contra Costa County

Robert R. Campbell  
Auditor-Controller



Harjit S. Nahal  
Assistant Auditor-Controller

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May 7, 2019

TO: David Twa, County Administrator

FROM: Robert R. Campbell, Auditor-Controller  
By: Joanne Bohren, CPA, Auditor-Controller Division Manager

A handwritten signature in blue ink, appearing to be "JB", located to the right of the "By:" line.

SUBJECT: Office of the Sheriff-Detention Bureau Report of \$600 Shortage

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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/sb

Cc: Mary Jane Robb,  
Heike Anderson

**OFFICE OF THE SHERIFF**  
Contra Costa County

**Administrative Services**  
Personnel and Finance Division  
651 Pine St., 7th Floor  
Martinez, CA 94553  
(925) 335-1500



**DAVID O. LIVINGSTON**  
Sheriff-Coroner

**Michael V. Casten**  
Undersheriff

**DATE:** 04/23/18  
**TO:** Robert Campbell, Auditor-Controller  
**FROM:** Mary Jane Robb, Chief of Management Services  
**By:** Heike Anderson, Supervising Accountant

**AUDITOR-CONTROLLER**  
**2019 APR 25 AM 11:31**

**SUBJECT: Relief of Shortage – Detention Facilities**

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The Sheriff's Office is requesting a relief of shortage in the Sheriff – Detention Bureau, in the amount of \$600.00 pursuant to Administrative Bulletin #207.7- Relief of Shortages and Account Collections.

The shortages occurred on three separate occasions at the Martinez Detention Facility:

1. The first shortage occurred on January 2, 2019 during the swing shift. The exact cause of loss has been determined. Wells Fargo Bank identified two counterfeit \$100 bills in the deposit from that shift, bag # 2039257, and deducted \$200 from the WFB-3267 account.
2. The second shortage occurred on January 8, 2019 during the day shift. The exact cause of loss has been determined. Wells Fargo Bank identified one counterfeit \$100 bill in the deposit from that shift, bag #2039268, and deducted \$100 from the WFB-3267 account.
3. The third shortage occurred on March 26, 2019 during the swing shift. The exact cause of the loss has been determined. Wells Fargo Bank identified three counterfeit \$100 bills in the deposit from that shift, bag #2039178, and deducted \$300 from the WFB-3267 account.

The Martinez Detention facility (MDF) uses a counterfeit bill detection machine and though it is quite reliable, it cannot be considered 100% effective. MDF just replaced the old machine with a new model. MDF management will ensure that staff continues to be vigilant and check each bill very carefully to minimize any future occurrences of counterfeit bills.

MDF also added additional procedures during intake to assist staff in identifying which inmates were responsible for the counterfeit bills. If the offending inmates would still be incarcerated after the fraud was discovered, MDF could then recover the funds from their accounts.

I verify, under penalty of perjury, that the attached information is true and correct.

  
\_\_\_\_\_  
Mary Jane Robb  
Chief of Management Services

4/24/19  
\_\_\_\_\_  
Date

If you have any questions regarding this request, please feel free to contact Heike Anderson at 5-1339.

Thank you.