



Contra  
Costa  
County

To: Board of Supervisors  
From: Linda Dippel, Child Support Services Director  
Date: January 10, 2012

Subject: Child Support Trust Fund Closeout Audit Finding Fee

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**RECOMMENDATION(S):**

APPROVE and AUTHORIZE the Auditor-Controller or designee, on behalf of the Department of Child Support Services to issue payment in an amount not to exceed \$81,686, to the California State Department of Child Support Services for child support trust fund closeout audit findings.

**FISCAL IMPACT:**

This amount represents the unreconciled balance of Contra Costa County's legacy child support collections trust fund. Reversion of these funds back to the California State Department of Child Support Services will not impact the Contra Costa County's current operational budget. There is no zero impact to the County General Fund.

**BACKGROUND:**

Prior to March 2006, all Contra Costa County child support collections were received, recorded and distributed directly at the local level. Beginning March 2006, all Contra Costa County child support collections were to be processed and distributed by the State Disbursement Unit (SDU). A close out reconciliation of the child support collections trust funds were required

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

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Action of Board On: **01/10/2012** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

**VOTE OF SUPERVISORS**

AYE: John Gioia, District I  
Supervisor  
Mary N. Piepho, District III  
Supervisor  
Karen Mitchoff, District IV  
Supervisor  
Federal D. Glover, District V  
Supervisor

ABSENT: Gayle B. Uilkema, District II  
Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: January 10, 2012

David Twa, County Administrator and Clerk of the Board of Supervisors

By: June McHuen, Deputy

Contact: Adrienne Todd,  
313-4454

cc:



### BACKGROUND: (CONT'D)

prior to transferring the balance of the funds to the SDU. This reconciliation was later audited in 2008. The trust fund closeout audit report mandated the reversion of the unreconciled balance of the child support collections trust fund to the California State Department of Child Support Services.

### CONSEQUENCE OF NEGATIVE ACTION:

Failure to approve this action may cause a financial liability to Contra Costa County and a possible impact to the County General Fund.

### CHILDREN'S IMPACT STATEMENT:

Not Applicable.

### ATTACHMENTS

Trust Fund Closeout Audit Finding Invoice

Trust Fund Closeout Audit Cover Letter

Trust Fund Closeout Audit Report

Trust Fund Closeout Journal