

Board Resolution 83-354 dated March 8, 1983

RESOLUTION OF THE BOARD OF SUPERVISORS OF
ORANGE COUNTY, CALIFORNIA

March 8, 1983

On motion of Supervisor Riley, duly seconded and carried, the following Resolution was adopted:

BE IT RESOLVED that pursuant to Section 29380.1 of the Government Code, the Board of Supervisors hereby authorizes the Auditor-Controller to perform the functions of the Board to replenish cash difference funds and to transfer money in the overage funds to the County General Fund. Such replenishments and transfers shall be accomplished per policies and procedures established by the Auditor-Controller. The Auditor-Controller shall render a written report and give an account to the Board of the cash difference fund and the overage fund at the end of each fiscal year and at such other times as the Board directs or the Auditor-Controller determines is necessary.

BE IT FURTHER RESOLVED that pursuant to Section 29390.1 of the Government Code, the Board hereby provides that an application to have a shortage not exceeding \$100 in County funds replenished shall be made with the Auditor-Controller instead of with the Board and authorizes the Auditor-Controller to perform the functions of the Board to replenish the shortage. Such replenishments shall be accomplished per policies and procedures established by the Auditor-Controller. The Auditor-Controller shall render a written report and give an account to the Board of shortage reimbursements made pursuant to this Resolution at the end of each fiscal year and at such other times as the Board directs

Resolution No. 83-354
Proposed Policy for Replenishment
of Cash Difference Funds

OFFICE OF
COUNTY COUNSEL
ORANGE COUNTY

FO192-210 (5/77)

WJM:
imk

1 or the Auditor-Controller determines is necessary.

3 AYES: SUPERVISORS THOMAS F. RILEY, RALPH B. CLARK, HARRIETT M.
4 WIEDER, BRUCE NESTANDE, ROGER STANTON

4 NOES: SUPERVISORS NONE

5 ABSENT: SUPERVISORS NONE

6 STATE OF CALIFORNIA)
7) ss.
8 COUNTY OF ORANGE)

8 I, JUNE ALEXANDER, Clerk of the Board of Supervisors of Orange County,
9 California, hereby certify that the above and foregoing Resolution was
10 duly and regularly adopted by the said Board at a regular meeting thereof
11 held on the 8th day of March, 1983, and passed by a unanimous
12 vote of said Board.

13 IN WITNESS WHEREOF, I have hereunto set my hand and seal this 8th
14 day of March, 1983.

June Alexander

JUNE ALEXANDER
Clerk of the Board of Supervisors
of Orange County, California

OFFICE OF
COUNTY COUNSEL
ORANGE COUNTY

FD-192-210 (5/77)

Board Resolution 05-033 dated February 15, 2005

1
2
3 RESOLUTION OF THE BOARD OF SUPERVISORS OF
4 ORANGE COUNTY, CALIFORNIA

5 February 15, 2005

6 WHEREAS, Government Code § 29390 provides that the Board of Supervisors may, by a
7 resolution incorporating such limitations and safeguards as may be deemed in the best interests of the
8 county, provide that county officers and employees who are responsible for receiving and paying out
9 money may be relieved of shortages in their accounts, where there is no proof of fraud or gross
10 negligence in connection with the shortage and where the loss is not covered by insurance; and

11 WHEREAS, Government Code § 29390 further provides that if the Board after an investigation
12 and report by the County Auditor-Controller approves the coverage of such shortage, it shall be entered
13 in its minutes and shall be a charge against the general fund of the county; and

14 WHEREAS, Government Code § 29390.1 provides that by resolution, the Board may provide
15 that an application to have a shortage in county funds replenished shall be made with the Auditor-
16 Controller of the County instead of with the Board and may authorize the Auditor-Controller to perform
17 the functions of the Board to replenish the shortage; and

18 WHEREAS, Government Code § 29390.1 further provides that in the event the Board authorizes
19 the Auditor-Controller to perform such functions of the Board, the Auditor-Controller shall render a
20 written report and give an account to the Board of shortage reimbursements at the end of the fiscal year
21 and at such other times as the Board directs; and

22 WHEREAS, Board Resolution No. 83-354 authorized the Auditor-Controller to perform the
23 functions of the Board to replenish a shortage not exceeding \$100 in County funds pursuant to
24 Government Code § 29390.1; and

25 WHEREAS, Board Resolution 88-767 authorized an increase from \$100 to \$300 in the dollar
26 limit for the Auditor-Controller to replenish cash shortages; and

27 WHEREAS, the Auditor-Controller recommends a change in the County's policy for
28 replenishing cash losses by increasing the authority of the Auditor-Controller to \$2,500;

Resolution No. 05-033
Cash Loss Replenishment
JP:eg

-1-

1 NOW, THEREFORE, BE IT RESOLVED THAT:

- 2 1. The Board does hereby rescind Board Resolution No. 88-767 and amend Board Resolution No.
3 83-354 to authorize the Auditor-Controller to replenish cash losses up to \$2,500 where there is
4 no proof of fraud or gross negligence in connection with the shortage, where the loss is not
5 covered by insurance; and after appropriate review by the Auditor-Controller and the Internal
6 Audit Department of such shortage; and
- 7 2. The Auditor-Controller shall render a written report and give an account to the Board of
8 shortage reimbursements and the end of the fiscal year and at such other times as the Board
9 directs.

10 ///
11 ///
12 ///
13 ///
14 ///
15 ///
16 ///
17 ///
18 ///
19 ///
20 ///
21 ///
22 ///
23 ///
24 ///
25 ///
26 ///
27 ///
28 ///

Resolution No. 05-033
Cash Loss Replenishment
JP:eg

The foregoing was passed and adopted by the following vote of the Orange County Board of Supervisors, on February 15, 2005, to wit:

AYES:	Supervisors:	THOMAS W. WILSON, LOU CORREA, JAMES W. SILVA CHRIS NORBY, BILL CAMPBELL
NOES:	Supervisor(s):	
EXCUSED:	Supervisor(s):	
ABSTAINED:	Supervisor(s):	

CHAIRMAN

STATE OF CALIFORNIA)
)
 COUNTY OF ORANGE)

I, DARLENE J. BLOOM, Clerk of the Board of Orange County, California, hereby certify that a copy of this document has been delivered to the Chairman of the Board and that the above and foregoing Resolution was duly and regularly adopted by the Orange County Board of Supervisors .

IN WITNESS WHEREOF, I have hereto set my hand and seal.

DARLENE J. BLOOM

Page 9 of 10

Resolution No: 05-033
 Agenda Date: 02/15/2005
 Item No: 35



I certify that the foregoing is a true and correct copy of the Resolution adopted by the Board of Supervisors , Orange County, State of California

DARLENE J. BLOOM, Clerk of the Board of Supervisors

By: _____
Deputy

Board Resolution 99-135 dated April 6, 1999

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

RESOLUTION OF THE BOARD OF SUPERVISORS OF
ORANGE COUNTY, CALIFORNIA

April 6, 1999

On motion of Supervisor Wilson, duly seconded and carried, the following Resolution was adopted:

WHEREAS, existing County policy requires Board of Supervisors approval for the establishment, increase, reduction or discontinuation of cash difference funds; and

WHEREAS, Government Code Section 29370.1 authorizes county auditors to establish, increase, reduce or discontinue cash differences upon approval by resolution;

NOW, THEREFORE, BE IT RESOLVED that pursuant to Section 29370.1 of the Government Code, effective immediately, the Board of Supervisors hereby authorizes as follows:

1. Subject to the same requirements and limitations otherwise prescribed for the Board of Supervisor in Government Code Sections 29370 through 29390.1, the Auditor-Controller is authorized to perform the functions of the Board to establish, increase, reduce and discontinue cash difference funds.
2. Such activities shall be accomplished per policies and procedures established by the Auditor-Controller.
3. The Auditor-Controller shall act by signed statement having the same content otherwise prescribed in Government Code Sections 29370 through 29390.1 for Board resolutions, and shall send a copy of his or her signed statement to each County officer or administrative head of a County department or agency who has the cash difference fund.

RESOLUTION NO. 99-135
Cash Difference Funds--Authorize
Auditor-Controller to Perform
Various Functions

1
2
3
4
5
6
7
8
9 //
10 //
11 //
12 //
13 //
14 //
15 //
16 //
17 //
18 //
19 //
20 //
21 //
22 //
23 //
24 //
25 //
26 //
27 //
28 //

4. The Auditor-Controller shall render a written report identifying all officers' cash difference funds and new funds established during the fiscal year for which the report is prepared, indicating the dollar amount for each cash difference fund and identifying the officer using each fund. This report shall be submitted to the Board at the end of each fiscal year and at such other times as the Board directs or the Auditor-Controller determines is necessary.

The foregoing was passed and adopted by the following vote of the Orange County Board of Supervisors on April 6, 1999, to wit:

AYES: Supervisors: THOMAS W. WILSON, TODD SPITZER, CYNTHIA P. COAD
CHARLES V. SMITH

NOES:

EXCUSED: JAMES W. SILVA

ABSTAINED:

Charles V. Smith

CHAIRMAN, Orange County Board of Supervisors

STATE OF CALIFORNIA)
) ss:
COUNTY OF ORANGE)

I, DARLENE J. BLOOM, Clerk of the Board of Supervisors of Orange County, California, hereby certify that a copy of this document has been delivered to the Chairman of the Board and that the above and foregoing Resolution was duly and regularly adopted by the Orange County Board of Supervisors.

IN WITNESS WHEREOF, I have hereto set my hand and seal.

APR 06 1999

Date

Darlene J. Bloom

DARLENE J. BLOOM
Clerk of the Board of Supervisors
County of Orange, State of California



Resolution No: 99-135

Agenda Date: 04/06/1999

Item No. 31



I certify that the foregoing is a true and correct copy of the Resolution adopted by the Board of Supervisors, Orange County, State of California.

DARLENE J. BLOOM, Clerk of the Board of Supervisors

By: _____
Deputy