



ORANGE COUNTY DEPARTMENT OF
CHILD SUPPORT SERVICES
 MARIA ARZOLA, DIRECTOR

November 29, 2021

To: Margie Pham
 General Accounting Manager
 Auditor-Controller

Subject: Relief of Accountability and Replenishment for Cash Shortage

The Department of Child Support Services (CSS) requests Relief of Accountability (ROA) and Replenishment for a cash shortage of \$7,637. This memo supersedes the ROA memo submitted to the Auditor Controller's office dated June 1, 2021.

CSS Management completed the internal investigation surrounding the shortage and determined an employee mishandled cash payment(s) at our cashier window. The cash shortage does not involve CSS Executive personnel.

A police report was filed with the Orange County Sheriff's Department on May 13, 2021. At the time CSS was in the process of reviewing the transactions handled by the employee to ensure there were no other shortages related to this case. CSS has finalized the internal investigation and turned over the information to the Sherriff's Department for further investigation.

CSS has confirmed with CEO/Risk Management that this shortage is not covered by the insurance company.

CSS's mitigation plan includes the implementation of the following controls: A daily mid-day cash count against the cash receipts to prevent concealing errors and irregularities; dual custody for handling and transporting of cash; limited access to areas of cash collection and cash storage to safeguard assets; modified cashier practices to ensure visibility of cash transactions, and consistency in processing cash payments; and updated training material and written procedures for all cash handling employees. Please use the following account codes when making adjustment:

Charging: Fund 100, Dept 027, Budget Control 027, Unit 1060, Object Code 1702

Crediting: Fund 154, Dept 027, Budget Control 154, Unit 1210, Object/Rev 7670, DOBJ/DREV 0015

If you have further questions, please contact Juana Larios at (714) 347-4955 or by e-mail at: JLarios@css.ocgov.com.

Sincerely,

Maria Arzola, Director
 Department of Child Support Services