

ATTACHMENT C

29390. The board of supervisors may, by a resolution incorporating such limitations and safeguards as may be deemed in the best interests of the county, provide that county officers and employees who are responsible for receiving and paying out money may be relieved of shortages in their accounts, where there is no proof of fraud or gross negligence in connection with the shortage and where the loss is not covered by insurance. If the board of supervisors after an investigation and report by the county auditor approves the coverage of such shortage, it shall be entered in its minutes and shall be a charge against the general fund of the county.

29390.1. By resolution, the board of supervisors may provide that an application to have a shortage in county funds replenished shall be made with the auditor of the county instead of with the board and may authorize the auditor to perform the functions of the board to replenish the shortage. In the event the board authorizes the auditor to perform such functions of the board, the auditor shall render a written report and give an account to the board of shortage reimbursements at the end of the fiscal year and at such other times as the board directs.

Website:

https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=GOV&division=3.&title=3.&part=&chapter=2.&article=4.