

Board Resolution 05-033 dated February 15, 2005

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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
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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.

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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
Clerk of the Board
County of Orange, State of California

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