

COUNTY OF ORANGE
ANNUAL REPORT OF COUNTY CASH LOSSES
FOR FISCAL YEAR 2018-19

REPLENISHMENT OF CASH LOSSES:

| DEPARTMENT NAME | OFFICER | AMOUNT | DATE OF REPLENISHMENT BY AUDITOR- CONTROLLER (1) | DATE OF BOARD APPROVAL OF REPLENISHMENT |
|-------------------------|----------------------|--------------------|--|---|
| TREASURER-TAX COLLECTOR | SHARI L. FREIDENRICH | \$ 100.00 | 10/30/18 | N/A |
| CLERK-RECORDER | HUGH NGUYEN | 100.00 | 10/30/18 | N/A |
| | | 20.00 | 02/28/19 | N/A |
| SHERIFF-CORONER | DON BARNES | 50.00 | 10/12/18 | N/A |
| | | 20.00 | 10/12/18 | N/A |
| | | 320.00 | 06/17/19 | N/A |
| SOCIAL SERVICES AGENCY | DEBRA BAETZ | 279.05 | 11/13/18 | N/A |
| CHILD SUPPORT SERVICES | STEVEN ELDRED | 100.00 | 01/10/19 | N/A |
| OC COMMUNITY RESOURCES | DYLAN WRIGHT | 50.00 | 03/07/19 | N/A |
| | TOTAL | \$ 1,039.05 | | |

Descriptions of Cash Losses

A cash loss is a loss or deficit occurring due to a theft, mysterious disappearance, or from an unintentional receipt of counterfeit money.

Government Code Section 29390 provides that the Board of Supervisors may, by a resolution, 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.

Government Code Section 29390.1 provides that, by resolution, the Board of Supervisors may delegate replenishment of shortages in County funds to the County Auditor and may authorize the Auditor to perform the functions of the Board to replenish shortages. The Auditor shall render a written report to the Board at the end of each fiscal year.

Notes

1. Board of Supervisor's Resolution No. 88-767 authorizes the Auditor-Controller to perform the functions of the Board to replenish cash losses not exceeding \$300. On February 15, 2005, Board of Supervisor's Resolution No. 05-033 authorized an increase from \$300 to \$2,500 for replenishment of cash losses.