

UNEXPLAINED CASH SHORTAGES POLICY

POLICY NUMBER: 206

DATE ADOPTED: November 17, 1998

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I. POLICY

A. When cash shortages occur for any of the following reasons, the department is to notify the Auditor-Controller immediately:

1. Missing cash due to suspected criminal activities
2. Shortages of one hundred dollars (\$100.00) or more in one day
3. Shortages of three hundred dollars (\$300.00) or more in one fiscal year.

II. PROCEDURE

A. The Auditor-Controller will undertake a financial investigation to determine if, in fact, the moneys are missing and will seek to discover the circumstances surrounding the shortage.

B. When a cash shortage occurs as a result of a suspected criminal activity the department shall report the incident to the Sheriff's Department as soon as possible.

C. If the investigation reveals no indication of illegal activity, a report will be filed with the Board of Supervisors with a copy to the Department Head.

D. If the investigation reveals any indication of illegal activities, a report will be submitted to the District Attorney.

E. In the interest of avoiding operating and financial hardship for the department involved, the department's fund may be replenished in the interim by submitting a claim to the Auditor-Controller.

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POLICY OF THE COLUSA COUNTY BOARD OF SUPERVISORS

HISTORY

First Adopted: 11/17/98

Amended: