



Board Agenda Item 54

DATE: August 5, 2025

TO: Board of Supervisors

SUBMITTED BY: Mike Kerr, Director of Information Technology/Chief Information Officer

SUBJECT: Dissolution of Information Technology Services Petty Cash Fund

RECOMMENDED ACTION(S):

Adopt a Resolution for the dissolution of the Information Technology Services Department Org 8905 Petty Cash Fund in the amount of \$50 (4/5 vote).

There is no increase in Net County Cost associated with the recommended action, which will allow the Information Technology Services Department (ITSD) to dissolve the Org 8905 Petty Cash Fund of \$50. The purpose of the established fund is to provide for minor day-to-day expenses. ITSD has transitioned to using a County-issued credit card (Cal Card) and other approved purchasing procedures for these types of expenses; therefore, a Petty Cash Fund is no longer required. This item is countywide.

ALTERNATIVE ACTION(S):

If the recommended action is not approved, ITSD will continue to monitor the unused Petty Cash Fund.

FISCAL IMPACT:

There is no increase in Net County Cost associated with the recommended action. ITSD no longer requires the use of the Org 8905 Petty Cash Fund and deposited the funds with ACTTC on June 17, 2025.

DISCUSSION:

ITSD is requesting the dissolution of its Petty Cash Fund due to its prolonged inactivity and the availability of more efficient purchasing methods. The fund has historically been used for minor, incidental purchases and reimbursements. In recent years, the need for petty cash has diminished as staff now utilize Cal Cards or follow established purchasing procedures to obtain necessary goods and services. These methods provide greater oversight, accountability, and efficiency compared to cash reimbursements. Closing the fund will streamline internal processes and eliminate the administrative burden of managing a fund that remains unused.

On July 9, 2019, the Board approved and adopted the County's Cash Manual to improve internal cash handling controls. ITSD is in compliance with Section 5.2 - Establish or Modifying Revolving Funds of the County's Cash Manual in requesting the dissolution of its Petty Cash Fund. The fund amount of \$50 was deposited and delivered to ACTTC on June 17, 2025.

REFERENCE MATERIAL:

BAI # 32, July 9, 2019

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Resolution

CAO ANALYST:

Amy Ryals