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1 **Whereas**, the Board by an unnumbered, untitled resolution on December 8, 1959, prior
2 to the enactment of Government Code section 29390.1, established a procedure by which
3 shortages may be relieved by the Board under Government Code section 29390; and

4 **Whereas**, the Board has received and considered a report and recommendation from
5 the Auditor-Controller/Treasurer-Tax Collector concerning the matters that are the subject of this
6 resolution; and

7 **Whereas**, the Board wishes to update the procedure established in 1959 and to
8 authorize the County Auditor, under Government Code section 29390.1, to receive applications
9 to have shortages in County funds made with the County Auditor instead of with the Board, and
10 to perform the functions of the Board to replenish shortages in County funds, up to \$500 per
11 incident; and

12 **The Board therefore finds, resolves, and orders as follows:**

13 **1. Recitals.** All of the recitals listed above are true and correct.

14 **2. Standard for Relief.** Any County officers or employees that are responsible for
15 receiving and paying out money may be relieved, under Government Code section 29390, of
16 shortages in their accounts where there is no proof of fraud or gross negligence in connection
17 with the shortage and where the loss is not covered by insurance.

18 **3. Application to County Auditor.** An application under Government Code section
19 29390 by a County officer or employee to have a shortage in County funds replenished shall be
20 made to the County Auditor.

21 **4. Procedure upon Application.** Upon receiving an application, the Auditor shall
22 make a reasonable investigation into the circumstances of the shortage. If the County Auditor
23 determines that there is no proof of fraud or gross negligence in connection with the shortage,
24 and that the loss is not covered by insurance, then: (a) the Board hereby authorizes the County
25 Auditor, under Government Code section 29390.1, to perform the functions of the Board to
26 replenish the shortage as a charge against the County General Fund, if the shortage is no more
27 than \$500 for a single incident, and reimbursement of the shortage will be a charge against the
28 County General Fund; or (b) if the shortage is more than \$500 for a single incident, the County

Auditor shall submit a report of the investigation to the Board with a recommendation whether to replenish the shortage, and if the Board approves the reimbursement of the shortage, it will be entered into the minutes of the Board and will be a charge against the County General Fund.

5. Report and Accounting of Shortage Reimbursements. At the end of each fiscal year, and at other times as the Board directs, the County Auditor shall render a written report and give an account to the Board of shortage reimbursements made by the County Auditor as authorized under Government Code section 29390.1 and by authority delegated in section 4(a) of this resolution.

6. Prior Resolutions Superseded and Repealed. This resolution supersedes and hereby repeals the unnumbered, untitled Board resolution adopted on December 8, 1959, under Government Code section 29390, and all other resolutions that the Board has previously adopted to establish procedures under Government Code section 29390 or to delegate authority under Government Code section 29390.1.

7. Headings. The headings and section titles in this resolution are for convenience only and are not part of this resolution.

8. Effective Date. This resolution is effective immediately upon approval by the Board.

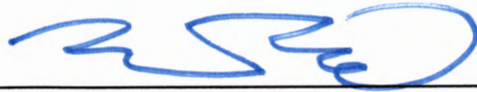
1 The foregoing resolution was passed and adopted by the following vote of the Board of
2 Supervisors of the County of Fresno this 9th day of July, 2019, to wit:

3 AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero

4 NOES: None

5 ABSENT: None

6 ABSTAINED: None



8 Nathan Magsig, Chairman of the Board of
Supervisors of the County of Fresno

9 **Attest:**

10 Bernice E. Seidel
11 Clerk of the Board of Supervisors
County of Fresno, State of California

12 By: Susan Bishop

13 Deputy
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