



# County of Fresno

Hall of Records, Rm. 301  
2281 Tulare Street  
Fresno, California  
93721-2198

## Legislation Details

<b>File #:</b>	19-0760	<b>Name:</b>	Cash Manual and Over and Shortages
		<b>In control:</b>	Auditor - Controller
<b>On agenda:</b>	7/9/2019	<b>Final action:</b>	7/9/2019
<b>Enactment date:</b>		<b>Enactment #:</b>	Resolution No. 19-268, Resolution No. 19-269
<b>Title:</b>	Approve revised Administrative Policy 16 - Cash Shortages to provide that departments are to follow the processes defined in the Cash Manual and clarify the responsibility of the Auditor-Controller/Treasurer-Tax Collector to maintain the Cash Manual, approve and adopt Cash Manual to improve internal controls over cash handling, adopt a Resolution establishing cash difference funds and overage funds for the Auditor-Controller/Treasurer-Tax Collector, the Assessor-Recorder, the Clerk/Registrar of Voters, Probation, Public Health, and Public Works and Planning; delegating to the County Auditor authority to replenish cash difference funds and to transfer overage funds to the General Fund; and ratifying prior actions concerning accounts with comparable functions; and, adopt a Resolution updating the procedures to relieve County officers and employees of shortages in County funds in the absence of fraud or gross negligence and delegating to the County Auditor limited authority to replenish shortages of up to \$500 in County funds		
<b>Sponsors:</b>			
<b>Indexes:</b>			
<b>Code sections:</b>			
<b>Attachments:</b>	1. Agenda Item, 2. AP16 - Cash Shortages Red Line, 3. AP16 - Cash Shortages Cash Manual, 4. Cash Manual, 5. Resolution No. 19-268, 6. Resolution No. 19-269		

Date	Ver.	Action By	Action	Result
7/9/2019	1	Board of Supervisors	Conducted Hearings	Pass