

Office of the Auditor-Controller
Contra Costa County

Joanne M. Bohren
Assistant Auditor-Controller



Harjit S. Nahal
Assistant Auditor-Controller

625 Court Street
Martinez, California 94553-1282
Phone (925) 608-9300
Fax (925) 608-9395

June 4, 2025

TO: Monica Nino, County Administrator

FROM: Harjit S. Nahal, Assistant County Auditor-Controller 

SUBJECT: Office of the Clerk-Recorder Report of \$2,302.81 Shortage

In accordance with Administrative Bulletin 207.7, Section VI.C *Relief of Shortages and Account Collections – For Shortages Greater than \$250*, the attached copy of the subject report is being forwarded for your review and presentation to the Board of Supervisors for action.

The Office of the Auditor-Controller has verified and concurs with the contents of the report. Upon the Board's approval, the requested relief shall be authorized.

HSN/hb

cc: Kristin B. Connelly, Clerk-Recorder
Elizabeth Gutierrez, Assistant County Clerk-Recorder



CONTRA COSTA COUNTY
CLERK-RECORDER-ELECTIONS DEPARTMENT
555 ESCOBAR STREET - MARTINEZ - CA - 94553
TELEPHONE 925-335-7899 - FAX 925-335-7926

TO: Haj Nahal, Acting Auditor-Controller
FROM: Kristin B. Connelly, County Clerk-Recorder/Registrar
by Elizabeth Gutierrez, Assistant County Clerk-Recorder
SUBJECT: Request for relief of shortage \$2,302.81
DATE: May 7, 2025

Amount of the shortage - \$2,302.81

Date upon which the shortage occurred – unknown (prior to July 2020)

Background:

In 2017, during an audit of the Clerk-Recorder accounts, it was discovered that our daily accounting practices were not up to the standards of the Auditor's office. There were extensive meetings, discussions, and training with both divisions (Clerk Recorder and Auditor) to create a corrective action plan that works with the Clerk-Recorder's system as well as meet all the accounting requirements from the Auditor's office.

After training and approval of the developed daily spreadsheet, July 2017, the Contra Costa County Clerk-Recorder's Office began a new accounting process utilizing an Accounts Receivable account. At the end of the first fiscal year, the Auditor's office requested a Subsidiary Ledger for the Accounts Receivable fund. This was not something the Clerk-Recorder's office was prepared to deliver. This task was not discussed during any of the meetings nor was any training provided regarding this by the Auditor's office. From 2017 to 2019 the Clerk-Recorder's office attempted to employ a full-time bookkeeper. During this time there were countless corrections, errors, and lack of knowledge of the Division's business. The Clerk-Recorder's office ultimately decided to utilize a current staff member that had the skills, knowledge, abilities, and experience to perform all the bookkeeping/accounting tasks with confidence and accuracy.

For over a year, the Division attempted to audit the transactions in and out of the Accounts Receivable account. Utilizing the old finance system attempting to track and audit the line items to the transactions, was nearly impossible. The dates in the finance system did not match the dates of transactions, and the debits and credits were combined as one entry, causing this task to be tedious and extremely timely. Additionally, it was discovered that the account did not even start off at a zero balance. After many late nights and lots of paperwork and spreadsheets, the Division made the decision to try a fresh start.

At the beginning of FY 20-21 the Clerk-Recorder's Office enacted a new plan. With a complete spreadsheet to track all transactions in and out of Accounts Receivable, with dates and amounts. After three years of accurate accounting and posting to the subsidiary ledger, the Division has identified the outstanding balance of \$2,302.81.

With all the efforts taken to reconcile the accounts receivable fund in the year following the corrective action plan, further attempts would not be successful and would not be justified by the amount of the shortage and the improbability of successful recovery. Neither the shortage nor the delay in its discovery was caused by fraud or gross negligence.

Pursuant to Contra Costa County Admin Bulletin 207.7 the Contra Costa County Clerk-Recorder's Office would like to request relief of \$2,302.81, to balance the Accounts Receivable.


I, Elizabeth Gutierrez, Assistant Clerk Recorder, declare under penalty of perjury, that the foregoing information is true and correct to the best of my knowledge and belief.

Date:

5/7/25

Signature:


Elizabeth Gutierrez, Assistant Clerk-Recorder

Department Head	
Approved by:	
Kristin B. Connelly, Clerk-Recorder and Registrar of Voters	
Date:	5/7/2025
x	
(Signature)	