

Office of the Auditor-Controller  
**Contra Costa County**

**Robert R. Campbell**  
Auditor-Controller

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**Harjit S. Nahal**  
Assistant Auditor-Controller

**Joanne M. Bohren**  
Assistant Auditor-Controller

January 13, 2025

TO: Monica Nino, County Administrator

FROM: Robert R. Campbell, Auditor-Controller

By: Sandi Bewley, Auditor-Controller Division Manager

A handwritten signature in black ink, appearing to be "SB", is written over the name Sandi Bewley.

SUBJECT: Office of the Treasurer-Tax Collector Report of \$270.75 Shortage

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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.

RRC/cl

cc: Belinda Zhu, Assistant County Treasurer

Office of the Treasurer-Tax Collector

**Contra Costa County**

**Dan M. Mierzwa**  
Treasurer-Tax Collector



**Belinda Zhu**  
Assistant County Treasurer

**Date:** December 12, 2024  
**To:** Robert Campbell, Auditor-Controller  
**From:** Belinda Zhu, Assistant County Treasurer  
**Subject:** Relief of Cash Shortage

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This is a request to relief of the cash shortage in the amount of \$270.75 incurred on December 9<sup>th</sup>, 2024.

While balancing the tax cashiering drawers on December 10<sup>th</sup> for transactions taken on December 9<sup>th</sup>, 2024, we identified two cash drawers handled by two different cashiers were short by \$50.00 and \$220.75, respectively, for a total of \$270.75. We have reviewed the security video footages, counted the cash in the drawers, both bundled and unbundled, multiple times by different staff, and swept the floor around the cashiering area. The cashiers and the supervisor have also looked through the cash counter receipts. However, all efforts and time spent on the investigation did not identify which transactions caused cash shortages.

In this past tax season, December 9<sup>th</sup>, 2024 had the heaviest volume of tax payment transactions. On this day, the three cashiers plus one backup completed 740 transactions and processed approximately \$2.7 million property tax payments, in which, more than \$2.4 million were cash payments. After reviewing the process and all supporting documents, we have concluded that the \$270.75 shortage was not caused by fraud on the tax cashiers' part, and hence, request issuance of a warrant payable to the Contra Costa County Treasurer-Tax Collector's Office in the amount of \$270.75.

We will provide continuous cash handling trainings to the cashiers to prevent recurrence.

I have verified the pertinent information under penalty of perjury and approved the requested relief.

Handwritten signature of Dan M. Mierzwa.

Dan. M. Mierzwa  
Treasurer-Tax Collector

