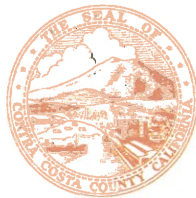


Office of the Auditor-Controller
Contra Costa County

Robert R. Campbell
Auditor-Controller

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



Harjit S. Nahal
Assistant Auditor-Controller

Joanne M. Bohren
Assistant Auditor-Controller

August 21, 2024

TO: Monica Nino, County Administrator

FROM: Robert R. Campbell, Auditor-Controller
By: Sandi Bewley, Auditor-Controller Division Manager 

SUBJECT: Sheriff-Detention Facilities Report of \$450.00 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.

RRC/cl

cc: Donn David, Departmental Fiscal Officer

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August 21, 2024

TO: Honorable David O. Livingston, Sheriff-Coroner
Attn: Donn David, Departmental Fiscal Officer

FROM: Robert R. Campbell, Auditor-Controller
By: Sandi Bewley, Auditor-Controller Division Manager 

SUBJECT: Relief of Shortage of \$450.00 in the Office of the Sheriff's Petty Cash Fund

The request for relief of shortage that occurred in the Office of the Sheriff's Petty Cash Fund for a total of \$450.00 has been reviewed.

Pursuant to the Board of Supervisor's Resolution No. 96/342, and in accordance with the provisions of Administrative Bulletin #207.7, "Relief of Shortages and Account Collections," relief of shortage is granted.

Please prepare and submit an ad hoc payment in Workday with a copy of this letter attached to obtain the \$450.00.

RRC/cl
0037 Sheriff-Coroner-Petty Cash

Attachment

**OFFICE OF THE SHERIFF
Contra Costa County**

*Administrative Services Bureau
Personnel and Finance Division
1850 Muir Road
Martinez, CA 94553
(925) 655-0000*



DAVID O. LIVINGSTON
Sheriff-Coroner

Michael V. Casten
Undersheriff

DATE: 08/06/2024
TO: Robert Campbell, Auditor-Controller
FROM: Donn David, Departmental Fiscal Officer *DD*
By: Heike Anderson, Supervising Accountant *HA*
SUBJECT: Relief of Shortage – Detention Facilities

The Office of the Sheriff is requesting relief of shortage in the Sheriff-Detention Bureau, in the amount of **\$450.00** pursuant to Administrative Bulletin #207.7-Relief of Shortages and Account Collections.

The shortages occurred on three separate occasions at the Martinez Detention Facility:

1. The first shortage occurred on January 12, 2022, during the graveyard shift. The exact cause of the loss has been determined. Wells Fargo Bank identified seven counterfeit \$50 bills in the deposit from the graveyard shift and deducted \$350.00 from the Wells Fargo - 3267 account.
2. The second shortage occurred on April 25, 2024, during the day shift. The exact cause of the loss has been determined. Wells Fargo Bank identified one counterfeit \$50 bill in the deposit from the shift, bag# 7011646, and deducted \$50 from the Wells Fargo - 3267 account.
3. The third shortage occurred on May 15, 2024, during the day shift. The exact cause of the loss has been determined. Wells Fargo Bank identified one counterfeit \$50 bill in the deposit from the shift, bag# 7011735, and deducted \$50 from the Wells Fargo - 3267 accounts.

The Martinez Detention Facility (MDF) uses counterfeit bill detection pens, as well as a counterfeit bill detection machine and though quite reliable, none of the methods can be considered 100% effective. After shortage #1, MDF had purchased black light machines to assist in the detection of counterfeit bills and is now looking into purchasing the newest model black light machine. MDF management will continue to ensure that staff maintain their vigilance and check each bill carefully to minimize any future occurrences of counterfeit bills.

Management will also continue training new staff to ensure procedures are being followed.

As far as can be ascertained, neither the shortage nor any delay in its discovery was caused by fraud or gross negligence.

I verify, under penalty of perjury, that the attached information is true and correct.



Donn David
Department Fiscal Officer

8/9/2024
Date

If you have any questions regarding this request, please feel free to contact Heike Anderson at 655-0023 or Donn David at 655-0007.

Thank you.