

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 

SUBJECT: Office of the Clerk-Recorder Report of \$490.00 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: Kristin B. Connelly, Clerk-Recorder  
Courtney Dias, Accountant II

## Relief of Individual Shortages Greater than \$50

Per Administrative Bulletin 207.7 (2/20/2008), cash shortages in the amount of \$50 or more must be reported to the County Auditor-Controller within 24 hours of discovery.

The direct supervisor is responsible for completing the information below, attach additional pages if needed. It must be signed/approved by a CRS Manager or Division Head and Department Head before it is submitted to the Auditor-Controller's Office.

Date of shortage: 10/24/24

Amount of shortage: \$490.00

Employee responsible for shortage:

N/A

(Name and Title)

Person requesting relief of shortage:

Courtney Dias - Accountant II

(Name and Title)

How/Why the shortage occurred:

Internal Revenue Service provided liens to record but the payment that they made to our office was intercepted as part of the Treasury Offset Program (TOP) due to another County agency owing money to IRS. Management and CAO have worked to track down the funds with no luck.

Efforts made to discover, ascertain and recover the shortage (including dates):

Generally documents are not recorded until fees are received. The IRS documents in question were received back in April and May 2024, and we were instructed to not record until payment was tracked down. Per Julie Enea, proceed with relief of shortage.

Further efforts 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.

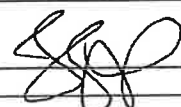
What has been done to prevent future occurrences:

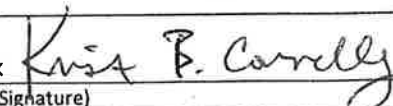
We will continue to hold IRS documents until payment is received. Should we experience this Treasury Offset Program again with IRS we will consult with CAO on how to proceed.

The Contra Costa County Clerk-Recorder's Office requests relief of this shortage on 10/24/24 (insert date).

I, Courtney Dias (person requesting the relief), declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

 (signature of person requesting the relief)

CRS Manager or Division Head	
Approved by:	<u>Jaime Parangan</u> CRS Manager
(Print name and Title)	
Date:	<u>11/1/2024</u>
x	
(Signature)	

Department Head	
Approved by:	<u>Kristin B. Connelly</u> County Clerk-Recorder
(Print name and Title)	
Date:	<u>11.01.2024</u>
x	
(Signature)	

- (1) Original – Send to Auditor's Office, Internal Audit Division Attn: Sandi Bewley (Interoffice mail)
- (1) Copy – Attach to the Letter of Reprimand, (1) Copy – Place in Shortages file in Bookkeeping

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