

MENDOCINO COUNTY POLICY # 12	ACCOUNTABILITY FOR SHORTAGES OF COUNTY FUNDS
ADOPTED: March 18, 1986 MODIFIED: September 25, 1989	ADOPTED BY: Resolution #86-057 MODIFIED BY: County Administrative Officer #89-32

- A. County department heads are held directly responsible for the safe-guarding of all funds within their keeping in each of their departments and shall, in cooperation with the County Auditor- Controller, establish proper controls relative to handling such funds.
- B. If a shortage is found, a report (example A, attached) shall be made immediately to the County Administrative Officer with copies to the County District Attorney and the County Auditor- Controller. This report shall contain the circumstances of the loss including whether it was due to negligence, theft, or other accountable reasons.
- C. After receipt of the department head report, the County Auditor-Controller and the County District Attorney shall investigate the circumstances regarding the loss and report on same with their recommendations to the County Administrative Officer within two weeks time.
- D. If the shortage is less than \$50.00 and is not merely one instance of a chronic problem, the County Administrative Officer is authorized to approve coverage. In all other cases, the County Administrative Officer shall report the matter to the Board of Supervisors with the recommendation of the County Auditor-Controller and County District Attorney.
- E. In each case, the funds used to cover a shortage shall come from within the budget of the department that experienced the shortage.
- F. All losses that are due to negligence shall be the responsibility of the responsible department head who shall bear the loss personally.