RESOLUTION - ACTION REQUESTED 2021-383

MEETING: July 6, 2021

TO: The Board of Supervisors

FROM: Luis Mercado, Auditor

RE: Approve a Budget Action to Cover Shortfall in Audit Expenditures ($1,200)

RECOMMENDATION AND JUSTIFICATION:
Approve a Budget Action Transferring Funds within the Auditors Budget to Cover a Shortfall in Outside Audit Expenditures ($1200).

There is available budget in the Auditor budget unit to cover this shortfall. The budget action is moving budget from the Auditor budget unit to the budget unit that pays for outside audit expenditures.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
On 7/7/20 the Board passed Resolution 2020-370 authorizing expenditures for outside audits performed by the CPA firm Smith and Newell. The amount budgeted for these expenditures was short by $1,200 and this budget action is addressing this shortfall.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
The General Fund budget unit that pays for outside audit expenditures will be over budget.

FINANCIAL IMPACT:
No net impact to the General Fund because the budget action is moving appropriations between General Fund budget units.

ATTACHMENTS:
Budget Action - Board Item 11954 (PDF)

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Tom Sweeney, District II Supervisor
AYES: Tom Sweeney, Marshall Long, Wayne Forsythe, Miles Menetrey
EXCUSED: Rosemarie Smallcombe
# BUDGET ACTION FORM

<table>
<thead>
<tr>
<th>FUND</th>
<th>DEPT/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
<th>INCREASE</th>
<th>DECREASE</th>
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<tbody>
<tr>
<td>001</td>
<td>0103-413</td>
<td>0418</td>
<td>Audit-Grand Jury</td>
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<td>0104-414</td>
<td>1090</td>
<td>GENERAL CONTINGENCY</td>
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</tbody>
</table>

**TOTAL** $1,200  $1,200

## TRANSFER BETWEEN FUNDS

**TOTALS** $0  $0

**ACTION REQUESTED:** (Check all that apply)

( ) Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the county budget, or in any one fund of the budget, or appropriating Reserve for Contingencies;

(X) Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;

**JUSTIFICATION:** To cover shortfall in outside auditing expenditures.

**DEPT HEAD SIGNATURE**

**DATE** 6/25/2021

**APPROVED BY RES NO.** 21-383

**CLERK**

**DATE** 7-6-21

**AUDITOR'S USE ONLY**

**BA #**

Budget Revision Form Revised 11/95