RESOLUTION - ACTION REQUESTED 2012-270

MEETING: May 22, 2012

TO: The Board of Supervisors

FROM: Debbie Walton, Child Support Services Director

RE: Child Support Services Audit Findings

RECOMMENDATION AND JUSTIFICATION: Approve Budget Action Increasing Revenue and Appropriations in the County Administration Budget ($1,283); Accept Personal Payment from the Child Support Director to Reimburse General Fund for Audit Findings Owed to the State Department of Child Support Services; Authorize the Auditor to Pay the State Department of Child Support Services. Audit findings released by the State Department of Child Support Services have disallowed some expenses claimed by the County Department of Child Support Services in fiscal year 2009-2010. Reimbursement of $1,283 is required to be paid back to the State with County General Funds as Child Support Funds are not allowed to be used. The Local Director wants to cover the cost personally, so a budget action needs to be addressed to accept payment as reimbursement to the County general Fund.

Please see the attached staff report and supporting documentation for additional information.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION: Do not approve budget action. Direction will need to be given on identifying a funding source for the repayment of the audit findings. If the audit findings are not repaid, future funding of the County Child Support Services Department may be in jeopardy.

FISCAL IMPACT:
Increase account 001-0102-308-0132 (Miscellaneous Revenue) in the amount of $1,283.00; and Increase account 001-0102-412-0416 (Miscellaneous Expense) in the amount of $1,283.00. By accepting the reimbursement from the Child Support Director, there will be no impact to the General Fund.
05/22/12 001-0102-308-0132 · Miscellaneous Revenue $1,283.00
05/22/12 001-0102-412-0416 · Miscellaneous Expense $1,283.00
Total: $2,566.00
Resolution - Action Requested 2012-270

ATTACHMENTS:
finalstaffreportaudit (PDF)
Mariposa Final Report Cover Lt416 (PDF)
final audit finding and demand (PDF)
MARIPOSA AUDIT REPORT - final416 (PDF)
Child Support Audit Findings budget action (PDF)

CAO RECOMMENDATION

RESULT: ADOPTED AS AMENDED [UNANIMOUS]
MOVER: Kevin Cann, District IV Supervisor
SECONDER: Jim Allen, District V Supervisor
AYES: Stetson, Turpin, Bibby, Cann, Allen
COUNTY of MARIPOSA
P.O. Box 784, Mariposa, CA 95338 (209) 966-3222

JANET BIBBY, CHAIR
LYLE TURPIN, VICE-CHAIR
LEE STETSON
KEVIN CANN
JIM ALLEN

DISTRICT III
DISTRICT II
DISTRICT I
DISTRICT IV
DISTRICT V

MARIPOSA COUNTY BOARD OF SUPERVISORS
MINUTE ORDER

TO: DEBBIE WALTON, Child Support Services
FROM: MARGIE WILLIAMS, Clerk of the Board

SUBJECT: Approve Budget Action Increasing Revenue and Appropriations in the County Administration Budget ($1,283); Accept Personal Payment from the Child Support Director to Reimburse General Fund for Audit Findings Owed to the State Department of Child Support Services; Authorize the Auditor to Pay the State Department of Child Support Services 4/5ths Vote Required

RES. 12-270

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on May 22, 2012

ACTION AND VOTE:

Child Support Services RES-2012-270
Approve Budget Action Increasing Revenue and Appropriations in the County Administration Budget ($1,283); Accept Personal Payment from the Child Support Director to Reimburse General Fund for Audit Findings Owed to the State Department of Child Support Services; Authorize the Auditor to Pay the State Department of Child Support Services 4/5ths Vote Required

Discussion was held with Debbie Walton/Child Support Services Director relative to the audit findings. County Counsel responded to a question from the Board relative to repayment.

(M)Cann, (S)Allen, Res. 12-270 was adopted not accepting the offer of the department head to repay the $1,000 that was identified in the audit for the American Cancer Society/Relay for Life outreach; and accepting the offer of the department head to pay for the paper products and the microwave. Supervisor Cann restated his motion, agreeable with the second: the County will not accept the department head’s proposal to pay $1,000 to the grant for the American Cancer Society/Relay for Life outreach; that the $1,000 be paid from General Contingency; and that the County accept the department head’s offer to repay the grant for the paper products and the microwave. Following further discussion, the motion was amended, agreeable with the maker and second, to
direct that the budget action for these transactions come back to the Board/Ayes: Unanimous.
RESULT: ADOPTED AS AMENDED [UNANIMOUS]
MOVER: Kevin Cann, District IV Supervisor
SECONDER: Jim Allen, District V Supervisor
AYES: Stetson, Turpin, Bibby, Cann, Allen

Cc: Bill Davis, Auditor
File
## 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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<tr>
<td>001</td>
<td>0102-308</td>
<td>0132</td>
<td>Miscellaneous Revenue</td>
<td></td>
<td>($1,283)</td>
<td></td>
</tr>
<tr>
<td>001</td>
<td>0102-412</td>
<td>0416</td>
<td>Miscellaneous Expense</td>
<td></td>
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<td>$1,283</td>
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<tr>
<td>001</td>
<td>0104-414</td>
<td>1090</td>
<td>GENERAL CONTINGENCY</td>
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</tr>
</tbody>
</table>

| TOTAL | $0 | $0 |

## TRANSFER BETWEEN FUNDS

| 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;

- [ ] 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:** Accept personal reimbursement from Child Support Services Director for payment of audit findings.

**DEPT HEAD SIGNATURE**

**DATE** 5/24/12

**APPROVED BY RES NO.** 12-270

**CLERK**

**DATE** 5/22/12

**ADMINISTRATION**

**AUDITOR'S USE ONLY**

**BA #**

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Budget Revision Form Revised 11/95
Memo to File

June 6, 2012

Subject: Res. 12-270

Inadvertently the budget action form was signed and processed with the Auditor’s office. The Auditor reversed the action the same day to its original status within the budget. The item will come back to the Board on June 12, 2012 as stated in the attached Minute Order.