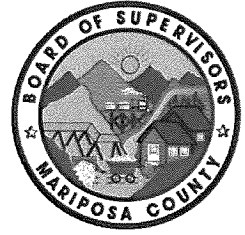


MARIPOSA COUNTY

Auditor · (209) 966-7606



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 Supervisors

AYES: Tom Sweeney, Marshall Long, Wayne Forsythe, Miles Menetrey

EXCUSED: Rosemarie Smallcombe

BUDGET ACTION FORM

FUND	DEPT/DIV	ACCOUNT	DESCRIPTION	PROJECT	INCREASE	DECREASE
001	0103-413	0418	Audit-Grand Jury		\$550	
001	0103-413	0419	Audit-Board of Supervisors		\$550	
001	0103-413	0422	Transportation Planning		\$100	
001	0107-421	0481	Software			\$1,200
001	0104-414	1090	GENERAL CONTINGENCY			
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 *[Signature]*

DATE *6/25/2021*

APPROVED BY RES NO. *21-383* CLERK *Leri LaRoche*

DATE *7-6-21*

AUDITOR'S USE ONLY
BA #