# COUNTY OF HUMBOLDT

**For the meeting of:** 8/13/2024

**File #:** 24-1138

**To:** Board of Supervisors

**From:** Auditor-Controller

**Agenda Section:** Consent

**Vote Requirement:** Majority

**SUBJECT:**
Resolution Rescinding Resolution No. 73-108 to Eliminate the Revolving Petty Cash Fund for the Auditor-Controller's Office

**RECOMMENDATION(S):**
That the Board of Supervisors:

1. Adopt the attached resolution rescinding Resolution No. 73-108 to eliminate the revolving petty cash fund for the Auditor-Controller's Office; and
2. Direct the Clerk of the Board to provide the Auditor-Controller's Office with one (1) fully executed, certified copy of the attached resolution.

**STRATEGIC PLAN:**
The recommended actions support the following areas of the Board of Supervisors' Strategic Plan:

Area of Focus: Core Services/Other
Strategic Plan Category: 9999 - Core Services/Other

**DISCUSSION:**
The Auditor-Controller's Office has a revolving petty cash fund in the amount of Two Hundred Sixty-Five Dollars ($265.00) that it would like to close. The petty cash fund has been unused since July 2017 and is no longer required by the department. The petty cash fund was established by Resolution No. 73-108. The requested action rescinds the original resolution and eliminates the petty cash fund established for the Auditor-Controller's Office.

**SOURCE OF FUNDING:**
Humboldt County General Fund

**FINANCIAL IMPACT:**
The Auditor-Controller's Office would deposit One Hundred Thirty-Seven Dollars and Sixty-Seven Cents ($137.67) into the County Treasury and recognize One Hundred Twenty-Seven Dollars and Thirty-Three Cents ($127.33) in petty cash expenditures for fiscal years 2016-2017 and 2017-2018 in fiscal year 2023-2024.

**STAFFING IMPACT:**
Adoption of the attached resolution will not impact current staffing levels.

**OTHER AGENCY INVOLVEMENT:**
None

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

The Board may choose not to the attached resolution rescinding Resolution No. 73-108 to eliminate the revolving petty cash fund for the Auditor-Controller's Office. However, this alternative is not recommended as the cash is unused and idle which represents an inherent internal control risk.

**ATTACHMENTS:**

1. Resolution Rescinding Resolution No. 73-108 to Eliminate the Revolving Petty Cash Fund for the Auditor-Controller's Office
2. Resolution No. 73-108

**PREVIOUS ACTION/REFERRAL:**

Meeting of: August 14, 1973
File No.: N/A