



KERN COUNTY PROBATION DEPARTMENT

Policies And Procedures

TITLE: Shortages, Loss, And Theft Of County Property			Article: 1508
APPROVED: William Dickinson, Chief Probation Officer			
EFFECTIVE: October 2016	REVIEWED: August 2018	REVISED: September 2024	UPDATED: August 2018

POLICY

Government Code Section 29390 provides the Board of Supervisors may relieve County officers and employees of cash shortages. Pursuant to Government Code Section 29390.1 and Board Resolution No. 83-75, the Board of Supervisors has authorized the Auditor- Controller to perform its function under Government Code Section 29390. Before relief of loss is granted, the following procedure must be followed.

PROCEDURE

- A. In all cases, a written request by the department head must be submitted to the Auditor- Controller's Auditing Division providing full detail of the loss.
- B. If there is evidence that a burglary has occurred, then these additional requirements apply:
 1. Depending upon which jurisdiction the incident occurred, call the local City Police or Sheriff's Office.
 2. A copy of the incident report must be submitted along with the request to the Auditor-Controller's Auditing Division.
 3. If equipment is missing, the department should also submit an "Inventory Adjustment Request" form to the County Administrative Officer in accordance with Chapter 2, Section 206.9 of the Kern County Administrative Procedures Manual.
- C. If there is evidence that gross negligence or fraud may have occurred and the loss is greater than \$100.00, then these additional requirements apply:
 1. The Department Head must also notify the District Attorney's Bureau of Investigation, who will determine if fraud occurred. The Auditor-Controller will investigate all losses for gross negligence.
 2. The Department Head must provide written documentation indicating steps taken to strengthen controls to prevent similar losses.

3. If equipment is missing, the department should submit an "Inventory Adjustment Request" form to the County Administrative Procedures Manual.

D. Vandalism of County Property.

1. Call the local City Police or Sheriff's Office, depending upon the location of the act.
2. The Department Head or responsible official must notify in writing the County's Risk Management Division providing full details of the incident.