

MEMORANDUM

PLACER COUNTY AUDITOR CONTROLLER COUNTY OF PLACER

To: Honorable Board of Supervisors

From: Katherine J. Martinis, CPA, Auditor-Controller

Date: February 8, 2008

Subject: Increase Limit of Auditor Approved Refunds from \$1,000.00
to \$5,000.00

Action Requested

Adopt a resolution increasing the dollar amount of authorization given to the Auditor-Controller, from \$1,000.00 or less to \$5,000.00 or less, in accordance with Government Code Section 26906, for approval of miscellaneous refunds, other than taxes, deposited in error into the County Treasury. We are requesting that this resolution be deemed effective as of January 1, 2008.

Background

On Resolution No. 2001-183 dated July 24, 2001, the Board of Supervisors authorized and designated the County Auditor-Controller to accept, approve and issue warrants for all authorized miscellaneous refund claims of \$1,000.00 or less for money other than taxes erroneously paid into the Treasury. Increasing the level of authority to \$5,000.00 or less will result in county departments reducing time and cost associated with processing the paper work. In addition, it will reduce the time spent by your Board considering the refunds.

Fiscal Impact

Labor cost savings in time spent on compilation and processing the numerous refunds.

**Before the Board of Supervisors
County of Placer, State of California**

In the matter of:

Resolution No.: _____

Amending Resolution No. 2001-183 to increase the Auditor-Controller's authority for approval of miscellaneous refunds of money paid erroneously into the Treasury to \$5000 or less .

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held _____ by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Attest: _____
Clerk of said Board

Chairman, Board of Supervisors

WHEREAS, Government Code Section 26906 authorizes the refund of any money other than taxes erroneously paid into the County Treasury to the person paying it upon a warrant drawn by the Auditor on the order of the Board of Supervisors based upon such voucher as shows proper evidence of the facts; and

WHEREAS, Government Code Section 26906 also states that the Board of Supervisors may, by resolution, authorize the Auditor to act in lieu of and with the same authority as the Board of Supervisors in ordering and the return of such money. In addition, if the Board decides to grant this authority to the Auditor, the Auditor shall periodically, but not less than annually, file a report with the Board listing all such refunds;

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors authorizes and designates the County Auditor-Controller to accept, approve and issue warrants for all authorized miscellaneous refund claims of \$5000 or less of monies paid erroneously into the Treasury, submitted to the Auditor's Office by County Departments. In addition, the Auditor-Controller shall submit a listing of all such refunds to the Board of Supervisors annually. This Resolution is effective on for refund claims submitted as of January 1, 2008.