

# Kern County Administrative Office

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## ADMINISTRATIVE BULLETIN NO. 6

*Originally Issued: October 3, 1990*

*Formerly: #283*

*Revised: August 2, 2011*

### **SUBJECT: SHORTAGES, LOSS, AND THEFT OF COUNTY PROPERTY**

Government Code § 29390 provides that the Board of Supervisors may relieve County officers and employees of responsibility for cash shortages. The Board of Supervisors has authorized the Auditor-Controller-County Clerk to perform this function (Reso. 83-75). Before relief of loss is granted, the following must occur.

The department head submits a written request to the Auditor-Controller -County Clerk providing full detail of the loss.

*Burglary:* If there is evidence that a burglary has occurred, then these additional requirements apply:

- a. Call the appropriate law enforcement agency (Sheriff or city police) and submit the incident report with the written request.
- b. If equipment is missing, the department should also submit an Inventory Adjustment Request form.

*Gross Negligence or Fraud:* If there is evidence that gross negligence or fraud may have occurred, the department must follow the procedures detailed in Section 606 of the Administrative Policy and Procedures Manual, and:

- a. The department head must provide written documentation detailing the steps taken to strengthen controls to prevent similar losses.
- b. If equipment is missing, the department should also submit an Inventory Adjustment Request form.

*Vandalism of County Property:* Call the appropriate law enforcement agency. The department head or responsible official must notify in writing the Risk Management Division providing full details of the incident.