

**COUNTY OF SACRAMENTO  
CALIFORNIA**

For the Agenda of:  
January 24, 2017

To: Board of Supervisors

From: Department of Finance

Subject: Request For Relief Of Accountability (ROA) For Cash Losses In The Amount Of \$9,996.00 Occurring In The Sacramento County Sheriff's Department Civil Trust Fund Due To Fraudulent Checks

Supervisory  
District(s): All

Contact: Anita Peden, Chief of Administrative Services, 874-6032  
(Questions relating to the request for Relief of Accountability)

Alan A. Matré, Chief of Audits, Department of Finance, 874-7259  
(Questions relating to the review of the request)

**Overview**

The Sacramento County Sheriff's Department (Sheriff's Department) Civil Bureau is responsible for providing civil lawsuit process services such as: summons, restraining orders, bench warrants, and evictions within Sacramento County. In August 2015, two fraudulent checks totaling \$9,996.00 were cashed against the Civil Bureau's checking account. The Sheriff's Department will replenish the Civil Bureau's Trust Fund cash shortage from their existing General Fund (001A) budget appropriations.

**Recommendation**

Authorize the Sheriff's Department to write-off \$9,996.00 in cash losses to its Civil Trust Fund (073A) and authorize the transfer of their existing General Fund (001A) budget appropriations to replenish the Civil Bureau's Trust Fund.

**Measures/Evaluation**

Not applicable.

**Fiscal Impact**

Replenishment of the stolen monies will come from existing budgetary appropriations in the amount of \$9,996.00.

**BACKGROUND**

The Director of Finance is authorized by the Board of Supervisors to grant relief of accountability for amounts less than \$1,000.00. Relief requests greater than or equal to \$1,000.00

require Board approval. The total amount (\$9,996.00) requested by the Sheriff's Department in its ROA is the culmination of two fraudulent checks cashed against its Civil Trust Fund in August 2015 (Attachment 1).

### **DISCUSSION**

The Sheriff's Department Civil Bureau is requesting permission to write-off \$9,996.00 in its Civil Trust Fund that was stolen due to fraudulent checks cashed against its checking account. In August 2015, two fraudulent checks (Check #2014011149 in the amount of \$4,996.87 and check #2014011192 in the amount of \$4,999.13) created by unknown persons were cashed against its Civil Bureau checking account in the Los Angeles Area. The Sheriff's Department amended its checking account processing procedures in order to prevent future cash losses due to fraudulent check cashing. The stolen trust fund monies need to be replenished because the money does not belong to the County of Sacramento. The money is held in trust for other individuals.

The circumstances of the loss have been reviewed by the Department of Finance's Internal Audits Unit, as required by Volume IV, Chapter VIII of the County's Accounting System and Procedures Manual. The results of the review did not indicate any evidence of fraud or gross negligence on the part of Sheriff's Department personnel. The Department of Finance, Auditor-Controller Division, Internal Audits' staff report (Attachment 2) is also attached with this request.

### **MEASURES/EVALUATION**

Granting relief of accountability will allow the Sheriff's Department to balance its Civil Trust Fund (073A).

### **FINANCIAL ANALYSIS**

Replenishment of the stolen monies will come from existing budgetary appropriations in the amount of \$9,996.00.

Respectfully submitted,

APPROVED:  
NAVDEEP S. GILL  
County Executive

---

BEN LAMERA, Director  
Department of Finance

By: \_\_\_\_\_  
DAVID VILLANUEVA,  
Chief Deputy County Executive

Attachments:

- ATT 1 - Sheriff's Department Request for Relief of Accountability
- ATT 2 - Department of Finance, Auditor-Controller Division, Internal Audits' Staff Report

**COUNTY OF SACRAMENTO  
Department of Finance**

Request for Relief of Accountability

1			
To:	Director of Finance		
2	From:	Scott R. Jones, Sheriff <i>Scott Jones</i>	Date: August 3, 2016
3	Subject:	REQUEST FOR RELIEF OF ACCOUNTABILITY	
4	We are requesting Relief of Accountability for the assets listed below: <input checked="" type="checkbox"/> Cash (ignore items 6a and 6c) <input type="checkbox"/> Fixed Asset – Equipment (book value is \$10,000 and under) <input type="checkbox"/> Controlled Equipment (inventoriable non-fixed asset, including firearms)		
5	in the amount of: \$ <b>9,996.00</b>		

6		
<b>Background Information</b>		
6a	6b	6c
County identification record number:	Date the asset was lost, stolen, or discovered missing: <b>May 18, 2016</b>	Cost and net book value of asset:
6d		
Detailed description of missing asset(s): <b>\$9,996.00 Cash</b>		
6e		
Unit or location where asset was assigned when discovered missing: <b>Sheriff's Department Civil Trust Fund</b>		

**COUNTY OF SACRAMENTO  
Department of Finance**

**Request for Relief of Accountability**

<b>7</b> <b>Circumstances Surrounding the Loss</b>	
<b>7a</b> Name, title, and department of person reporting the loss:  <b>Lt. Gerald Lane #1 Civil Bureau Commander</b>	<b>7b</b> Name(s) and telephone number(s) of person(s) responsible for control of the missing asset(s):  <b>(916) 875-2699</b>
<b>7c</b> Detailed description of the loss:  <b>See attached IDC's from Wanda Ferguson and Wendy Malumphy</b>	
<b>7d</b> How was the loss discovered?  <b>Bank Reconciliation</b>	
<b>7e</b> Specify agencies contacted and dates: <b>James Calucin, Account Rep with Wells Fargo Numerous emails and phone calls attempting to identify and retrieve the funds.</b>	



**COUNTY OF SACRAMENTO  
Department of Finance**

**Request for Relief of Accountability**

<p>8 Detail the existing security measures that should prevent asset losses:</p> <p><b>Positive Pay</b></p>
<p>9 Detail security changes set in place after the loss to prevent future losses:</p> <p><b>Changed positive pay defaults on checking account</b></p>
<p>10 Contact person(s) and telephone number(s):</p> <p><b>Lt Gerald Lane (875-2699) or Records Manager Wanda Ferguson (875-2698)</b></p>

We understand that the approval of this request for relief of accountability by the Director of Finance does not address the department's appropriations if the item(s) need to be replaced.

**Attach: Completed and signed Equipment Movement Report (EMR)  
Copy of required police report (City or Sheriff)**



Scott R. Jones

*Sheriff*

# COUNTY OF SACRAMENTO

*Inter-Department Correspondence*

May 18, 2016

To: LIEUTENANT GERALD LANE, COMMANDER  
Civil Bureau

From: WANDA FERGUSON, RECORDS MANAGER *W Ferguson*  
Civil Bureau

Subject: **FRAUDULENT CHECKS CASHED AGAINST CIVIL BUREAU WELLS FARGO BANK ACCOUNT**

August 24, 2015 two checks, #2014011149 and 2014011192 for \$4996.87 and \$4999.13 respectively, were cashed against the Civil Bureau Wells Fargo checking account [REDACTED]. Both of these checks had been fraudulently created and cashed by unknown persons. During this same time period there were numerous other checks that had also attempted to be cashed however those were returned unpaid.

The Wells Fargo bank account is set up with "positive pay" functionality. When we issue checks, we upload the check number, payee and amount to the Wells Fargo account and each check that is cashed is verified against this information. If there is any discrepancy in the data of the check being presented, our office receives an "exception" email identifying the check information and what the discrepancy is. We have until 1400 hours on that same day to reject payment for reason. If we do not respond by the deadline, the default of the account at that time was to "pay" the exception item. On this particular day, the person responsible to respond to the exception email was out sick and the items were paid by default.

Once it was discovered, through the bank account reconciliation process, the two fraudulent checks had been paid, we immediately notified County Treasurer to have the default changed to reject exceptions unless we notify them to pay.

At this time the Wells Fargo account is underrepresented \$9996.00, the amount of the cashed fraudulent checks. This amount needs to be replenished into the account from another source designated by Sheriff Fiscal.

Attach: IDC From Malumphy

Check Copies



Scott R. Jones  
Sheriff

# COUNTY OF SACRAMENTO

## *Inter-Department Correspondence*

Date: May 17, 2016

To: Wanda Ferguson, Records Manager  
Civil Bureau

From: Wendy Malumphy, Accounting Technician  
Civil Bureau

**Subject: FRAUDULENT CHECKS CASHED @ WELLS FARGO BANK**

While I was reconciling August 2015 bank statements, I came across two checks that were not approved by our office. These two checks were not even issued by our office but the bank paid them anyways. We are notified when checks do not match our uploaded information. They send us an email asking us to approve the check(s). The default at the time is to pay the checks if we don't inform them not to pay the check(s). Upon further investigation we found that on this particular day, Tiffany, who was the person approving the checks, was out sick. The two checks totaled \$9,996.00.

The default was changed as of May 11, 2016. Now when the bank notifies us with exceptions, the default is to deny the payment of the check.


Attachment: (Copies of checks #2014011149 for \$4,996.87 and ck#2014011192 for \$4999.13.)



# Stops - Images - Search®

Image Front:

WARNING: THIS DOCUMENT HAS SECURITY FEATURES IN THE PAPER

 **SHERIFF**  
**County of Sacramento**  
 Civil Bureau  
 3341 Power Inn Road, Suite 313  
 Sacramento, California 95826

WELLS FARGO BANK  
 12-24  
 1210  
 2015006511

**2014011149**  
 08/21/2015  
 2014011149

PAY TO THE ORDER OF **Richard Joseph Edwards**

**\$**  
 \*\*\*\$4996.87\*\*\*  
 DOLLARS  
 FOUR THOUSAND NINE HUNDRED NINETY-SIX AND 87/100  
 COUNTY OF SACRAMENTO

Richard Joseph Edwards  
 7406 South LaSalle Ave.  
 Los Angeles, Ca 90047

*Scott Jones*

[REDACTED]

Image Back:

PLEASE ENDORSE HERE

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE

FOR INFORMATION PURPOSES ONLY

FEDERAL RESERVE ACT (12 U.S.C. 1813)  
 FEDERAL RESERVE REGULATION D (12 CFR 201.10)  
 FEDERAL RESERVE REGULATION C (12 CFR 201.11)  
 FEDERAL RESERVE REGULATION E (12 CFR 201.12)  
 FEDERAL RESERVE REGULATION F (12 CFR 201.13)  
 FEDERAL RESERVE REGULATION G (12 CFR 201.14)  
 FEDERAL RESERVE REGULATION H (12 CFR 201.15)  
 FEDERAL RESERVE REGULATION I (12 CFR 201.16)  
 FEDERAL RESERVE REGULATION J (12 CFR 201.17)  
 FEDERAL RESERVE REGULATION K (12 CFR 201.18)  
 FEDERAL RESERVE REGULATION L (12 CFR 201.19)  
 FEDERAL RESERVE REGULATION M (12 CFR 201.20)  
 FEDERAL RESERVE REGULATION N (12 CFR 201.21)  
 FEDERAL RESERVE REGULATION O (12 CFR 201.22)  
 FEDERAL RESERVE REGULATION P (12 CFR 201.23)  
 FEDERAL RESERVE REGULATION Q (12 CFR 201.24)  
 FEDERAL RESERVE REGULATION R (12 CFR 201.25)  
 FEDERAL RESERVE REGULATION S (12 CFR 201.26)  
 FEDERAL RESERVE REGULATION T (12 CFR 201.27)  
 FEDERAL RESERVE REGULATION U (12 CFR 201.28)  
 FEDERAL RESERVE REGULATION V (12 CFR 201.29)  
 FEDERAL RESERVE REGULATION W (12 CFR 201.30)  
 FEDERAL RESERVE REGULATION X (12 CFR 201.31)  
 FEDERAL RESERVE REGULATION Y (12 CFR 201.32)  
 FEDERAL RESERVE REGULATION Z (12 CFR 201.33)

**Item Details**

Amount: **4,996.87**  
 Check #: **2014011149**  
 Posting Date: **08/24/2015**  
 As of Date: **08/24/2015**

Account Number: [REDACTED]  
 Routing Number: [REDACTED]  
 Description: **CHECK PAID**  
 Item Sequence Number: **8612220896**

[Privacy, Security & Legal](#)

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**Sacramento County Sheriff's Department**  
**Civil Bureau**  
 3341 Power Inn Road, Rm 313  
 Sacramento, CA 95826

**Report No: CVD 2016-0218988**

**Report Date: 07/27/2016**

**SUMMARY**

Associate Type **Crime-Arrest Report**  
 Occurrence Date **Sat 08/01/2015 @ 00:01 to Sat 08/22/2015 @ 00:01** Initial Status: **Investigation**  
 Occurrence address **, CA**  
 Reported Date **Wed 07/27/2016 @ 10:45**

**VIOLATIONS**

Code Section	Description	Category	Attempt
PC 476	Make/Pass/Publish/Etc Fictitious Check/Bill/Note	Felony	No

**SYNOPSIS OF CRIME**

Unknown suspect(s) created two fictious checks utilizing V-1's account number. These two checks were deposited and funds removed from V-1's account. One check was valued at \$4999.13 and the other \$4996.87.

**ACTIVITY STATUS**

Status Date: **7/28/2016** Status: **Active case**  
 Status Set By: **Bielcik, Jeffrey**  
 Comment:

**PARTICIPANTS**

Victim	<b>County Of Sacramento, Na - Unknown Unknown</b>	
<i>Locations</i>	Home address	3341 Power Inn Rd #313 SACRAMENTO, CA 95826
	Business phone	(916) 875-2695 (Civil Bureau Secretary)
<i>Employer</i>	Unknown	Unknown
<i>IBR Factors</i>	Related Violation	PC 476
	Type of Victim	Other business victim
	Resident Status	Resides within SSD jurisdiction
	Domestic Violence	No

**METHOD/CRIME FACTORS**

<i>MO</i>	Suspect actions	Other/unknown
	Alarm system	Not applicable
	Surroundings	Institutional
	Evidence left at scene	Other/unknown
	Method of entry	Other/unknown
	Place of activity	Other/unknown
	Point of entry	Other/unknown
	Structure	Other/unknown
	Target	Other/unknown
<i>IBR</i>	Location Type	Financial/bank/savings loan
	Bias Motivation	None
	Suspected of Using	Not applicable

**VEHICLES**

There is no vehicle associated with this report.

**PROPERTY**

Status	Article Name and Type	IBR Type	Loss	Recovered	Damaged
Counterfeit/forge d	Fraudulent check-Fraudulent article	PC 476		\$0.00	
<b>Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Counterfeit/forged Fraudulent check-Fraudulent article**

Misc Description	See scanned documents
Recovered qty/value	2 Each @ \$0.00
Recovered date	Wed 07/27/2016
Location found/taken	Bank of America
Evidence Type	Evidence
Owner	County Of Sacramento, Na

**EVIDENCE**

There is no evidence associated with this report.

**ATTACHMENTS**

<i>Name</i>	<i>Comment</i>
Civil Bureau Check 2014011149	
Civil Check 2014011192	

**INVOLVED PERSONNEL**

<i>Involvement</i>	<i>Employee</i>	<i>Badge</i>	<i>Division</i>
Approving Officer	Gerald Lane	1	CVD
Narrative Officer	Jeffrey Bielcik	20	CVD
Reporting Officer	Jeffrey Bielcik	20	CVD



DIST	SECT	SUB	<b>SACRAMENTO SHERIFF'S DEPARTMENT CONTINUATION REPORT</b>		PAGE 3 OF 5	REPORT NUMBER 2016-0218988
LOCATION OF INCIDENT , CA			DATE 8/1/2015 - 8/22/2015	DAY OF WEEK Sat	TIME 00:01	
AUTHORITY / SECTION PC 476 - Make/Pass/Publish/Etc Fictitious Check/Bill/Note						
COMPLAINANT/VICTIM (LIST FIRST VICTIM IF MORE THAN ONE) County Of Sacramento, Na						

1 **1000hrs/06-08-2016:** I, Sergeant Bielik #20 (Unit CIV201), was assigned as a supervisor within the  
2 Sacramento Sheriff's Civil Bureau. At this time I was approached by Civil Bureau Accounting  
3 Supervisor, Wendy Swander. Swander stated the Sacramento Sheriff's Department had been the  
4 victim of fraud. Specifically, she indicated two checks had been created and cashed on approximately  
5 8-21-2015. Swander said one check was cashed for \$4996.87 and the other was cashed for  
6 \$4999.13. Swander believed both checks were cashed or deposited at a Bank of  
7 America in the Los Angeles area. See attached statement.

8  
9 **1200hrs:** I telephoned Fraudulent Crimes Detective Sean Smith and provided him with details  
10 regarding these checks/transactions. I provided him with copies of the checks and account  
11 information. I asked if Detective Smith could determine a location of occurrence so that agency could  
12 generate a crime report. Detective Smith said he would contact Bank of America in an attempt to  
13 identify who may have cashed the checks. Detective Smith stated these requests are often time  
14 consuming and he may not get a reply from Bank of America for some time.

15  
16 **1000hrs/7-26-2016:** I spoke to Detective Smith. He indicated I (SSD) could generate a crime report  
17 regardless of where the crime occurred. He said both checks had been deposited into two different  
18 accounts in August of 2015. Per Detective Smith, Bank of America did not have any video footage of  
19 the deposits as too much time had elapsed.

20  
21 Check #2014011149 had the name Richard Joseph Edwards printed on the check. This included an  
22 address of [REDACTED] Ave. Los Angeles Ca. 90047. An NCIC records check of Edwards did  
23 not show any criminal history. However, he was known to DMV with a driver's license number of  
24 [REDACTED] and a DOB of [REDACTED]. This license showed the above address.

25  
26 Check #2014011192 had the name Ernest Handcox printed on the check. This included the address  
27 of [REDACTED] Los Angeles Ca. 90047. An NCIC records check of Handcox revealed someone  
28 who was possibly the same person. The records check showed a John Handcox who lives in Los  
29 Angeles and is currently on parole for PC245. Records showed this person with an address of [REDACTED]  
30 [REDACTED] 90044. Other identifiers noted were: CII A08060254, CDC AR9732, OLN D1157039.  
31 A physical description showed him as a black male adult, 6' tall, 200lbs, black hair and brown eyes.  
32 His driver's license listed a middle name of "[REDACTED]."

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REPORTING OFFICER Bielcik	BADGE 20	DIVISION	APPROVED BY Lane	BADGE 1	DATE AND TIME OF REPORT Wed 07/27/2016 10:45
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DIST	SECT	SUB	<b>SACRAMENTO SHERIFF'S DEPARTMENT CONTINUATION REPORT</b>		PAGE 4 OF 5	REPORT NUMBER 2016-0218988
LOCATION OF INCIDENT , CA			DATE 8/1/2015 - 8/22/2015	DAY OF WEEK Sat	TIME 00:01	
AUTHORITY / SECTION PC 476 - Make/Pass/Publish/Etc Fictitious Check/Bill/Note						
COMPLAINANT/VICTIM (LIST FIRST VICTIM IF MORE THAN ONE) County Of Sacramento, Na						

45 **1000hrs/06-08-2016:** I, Sergeant Bielcik #20 (Unit Civ201), spoke to Sacramento Sheriff's  
46 Accounting Supervisor Wendy Swander. Swander said two checks had been fraudulently  
47 cashed/deposited and the Sheriff's Department was the victim. Swander stated the following in  
48 summary:

49  
50 I am the accounting supervisor for the Sacramento Sheriff's Civil Bureau. In May of 2016, I  
51 was doing bank reconciliations for our bureau. We use Well Fargo Bank. As I was doing this, I  
52 discovered two (2) checks had the wrong check number on them. Upon closer inspection, the  
53 checks looked almost identical to checks issued by our department. The checks had the  
54 correct account numbers, however the check numbers on these two checks began with 2014.  
55 "2014" was out of sequence and should not have appeared on these checks. I should mention  
56 that "2014" is not related to the year...it was simply the first four digits of the check number.  
57 These checks were submitted on 8-21-15.

58  
59 Check number 2014011149 was made payable to Richard Joseph Edwards for \$4996.87. The  
60 address was listed as [REDACTED] Los Angeles Ca. 90047.

61  
62 Check number 2014011192 was made payable to Ernest Handcox for \$4999.13. The address  
63 was listed as [REDACTED] Los Angeles Ca. 90047.

64  
65 Obviously I became concerned and began to investigate. I confirmed the money from the  
66 above checks was removed from our account. I telephoned Wells Fargo Client Services Officer  
67 James Calucin and explained what had occurred. Calucin said he would try to identify what  
68 had occurred. A short while later, Calucin said the checks had been deposited into a Bank of  
69 America account. However, he could not give me any more information. He would not say  
70 where the checks were deposited or what level of investigation Bank of America would  
71 conduct. He simply asked I complete an Affidavit of Check Fraud document and submit it to  
72 their bank. I'm assuming the checks were cashed in Los Angeles as that was the city noted on  
73 the check.

74  
75 I should mention our checks have a Civil Bureau case number printed on the checks. I ran the  
76 case numbers and the above mentioned names but did not discover anything significant. The  
77 case numbers were not related to Richard Edwards or Ernest Handcox. I ran both names in  
78 our bureau software program. There were two Richard Edwards noted, but there was not any  
79 evidence this person was associated with these checks. Likewise, Ernest Handcox was not  
80 known to our system.

81  
82 I advised my supervisor, Wanda Ferguson and Bureau Commander, Lt. Lane. I made copies  
83 of the cashed checks for you (See attached).

84  
85 **End of statement**

86  
87  
88

REPORTING OFFICER Bielcik	BADGE 20	DIVISION	APPROVED BY Lane	BADGE 1	DATE AND TIME OF REPORT Wed 07/27/2016 10:45
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DIST	SECT	SUB	<b>SACRAMENTO SHERIFF'S DEPARTMENT CONTINUATION REPORT</b>		PAGE 5 OF 5	REPORT NUMBER 2016-0218988
LOCATION OF INCIDENT , CA			DATE 8/1/2015 - 8/22/2015	DAY OF WEEK Sat	TIME 00:01	
AUTHORITY / SECTION PC 476 - Make/Pass/Publish/Etc Fictitious Check/Bill/Note						
COMPLAINANT/VICTIM (LIST FIRST VICTIM IF MORE THAN ONE) County Of Sacramento, Na						

### Further Investigation

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90  
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1. Contact Bank of America in an attempt to identify which accounts these checks were deposited into.
2. The names listed on the checks may be suspects. Attempt to determine if they played a role in this incident.

REPORTING OFFICER Bielcik	BADGE 20	DIVISION	APPROVED BY Lane	BADGE 1	DATE AND TIME OF REPORT Wed 07/27/2016 10:45
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**SHERIFF**  
**County of Sacramento**  
Civil Bureau  
3341 Power Inn Road, Suite 313  
Sacramento, California 95825

WELLS FARGO BANK  
1836  
1875

2016006023

2014011192

08/21/2015  
2014011192

PAY TO THE  
ORDER OF

Ernest Hancock

\$

Ernest Hancock  
2130 West 54th Street  
Los Angeles, Ca 90047

FOUR THOUSAND NINE HUNDRED NINETY-NINE AND 12/100  
DOLLARS  
COUNTY OF SACRAMENTO

*Scott Jones*



PLEASE ENDORSE HERE

*Ernest Hancock*  
*For Deposit Only*

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE  
UNLESS YOU ARE THE ISSUING AGENCY

A T-1000/1000 VARIETY OF T-1000/1000 SECURITY FEATURES  
- WATER RESISTANT  
- MICR CODES  
- SECURITY INK  
- SECURITY PAPER  
- SECURITY THREAD  
- SECURITY FIBER  
- SECURITY GLASS  
- SECURITY METAL

**COUNTY OF SACRAMENTO  
INTERNAL SERVICES  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER**

*Intra-Departmental Correspondence*

October 18, 2016

To: Ben Lamera  
Director of Finance

From: Alan A. Matré  
Chief of Audits

Subject: **THE SHERIFF'S DEPARTMENT REQUEST FOR RELIEF OF ACCOUNTABILITY FOR CASH LOSSES IN THE AMOUNT OF \$9,996.00 OCCURRING IN THE SACRAMENTO COUNTY SHERIFF'S DEPARTMENT CIVIL TRUST FUND DUE TO FRAUDULENT CHECKS**

On August 5, 2016, we were informed by the personnel of the Sacramento County Sheriff's Department (Sheriff's Department) that cash losses of \$9,996.00 had occurred within its Civil Trust Fund. The cash losses are attributed to two fraudulent checks (Check #2014011149 in the amount of \$4,996.87 and check #2014011192 in the amount of \$4,999.13) cashed against the Civil Bureau's Civil Trust Account. Sheriff's Department personnel amended its check processing procedures in order to prevent future losses. The loss is summarized as follows:

<u>Type</u>	<u>Fiscal Year</u>	<u>Amount</u>	<u>Total</u>
Civil Trust Fund (073A)	2016	\$9,996.00	\$9,996.00

Based on the Sheriff's Department investigation concerning the loss and its amended check processing procedures, we recommend that relief of accountability be granted.

Our examination was limited to reviewing written reports and interviewing Sheriff's Department personnel and does not constitute an audit.