COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

WENDY L. WATANABE
AUDITOR-CONTROLLER

ADDRESS ALL CORRESPONDENCE TO:
AUDIT DIVISION
350 S. FIGUEROA ST., 8th FLOOR
LOS ANGELES, CA 90071-1102

May 10, 2013

Sent via email: auditcomm@bos.lacounty.gov

TO: Audit Committee

FROM: Robert Smythe, Acting Chief
Audit Division

SUBJECT: **REVIEW OF SIX BOARD DELEGATED AUTHORITIES**

As requested by the Executive Office of the Board, we have reviewed the following six Board Delegated Authorities:

- 20.020 Establish, Increase, Reduce, or Discontinue Revolving Funds
- 20.030 Establish, Abolish Funds and Transfer Money
- 20.040 Property Tax Correction
- 20.050 Replenish Cash Difference Fund
- 20.060 Replenish Shortages in County Officers' Accounts
- 20.070 Revolving Cash Trust Funds

We recommend deleting Board Delegated Authority 20.050 because Cash Difference Funds were discontinued based on a November 14, 1996 Board approved-motion. In addition, we are deleting reference to Revenue and Taxation Code Section 5071 from Board Delegated Authority 20.040 because the referenced Section does not apply to the Auditor-Controller. We are requesting that the sunset review date for the five remaining Board Delegated Authorities be revised to June 30, 2017.

We look forward to discussing the proposed revisions with you at this month's Audit Committee meeting. Please call me at 213-253-0101 if you have questions or need additional information.

RS:jn

Attachments

c: Wendy L. Watanabe

Los Angeles County

BOARD DELEGATED AUTHORITY

Policy #:	Title:	Adopted Date:
20.070	**Revolving Cash Trust Funds**	**10/21/1980**
	Department:	
	Auditor-Controller	

POLICY

Pursuant to the provisions of Section 25252.6 of the Government Code the Auditor-Controller is authorized to establish and determine the amount of revolving cash trust funds and at the end of each fiscal year, will render a written report to the Board identifying the revolving cash trust funds in existence during the fiscal year, the amount of such fund and the officer using the fund.

REFERENCE

Government Code Section 25252.6

Adopted by Board of Supervisors October 21, 1980, Synopsis No. 11

RESPONSIBLE DEPARTMENT

Auditor- Controller

DATE ADOPTED/SUNSET REVIEW DATE

Adopted Date: October 21, 1980 **Sunset Review Date: June 30, 2013**