

## **3-05/100.00 - Loss of Funds And/Or County Equipment**

The Audit Division of the Auditor-Controller is responsible for all phases of the processing of reimbursement claims for County monetary losses resulting from burglaries, mysterious disappearance of funds or from embezzlement. This responsibility includes the examination of loss or criminal reports from departments and the distribution of reimbursements to the proper department and fund.

Per section 1.6.1 of the County Fiscal Manual, all County departments are required to immediately notify the Auditor-Controller's Office upon discovery of a potential wrong-doing involving funds and/or resources (refer to the Case Assignment and Reporting Volume for reporting procedure).

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