AGENDA STAFF REPORT

Control: 26001663

MEETING DATE:	09/29/2026
LEGAL ENTITY TAKING ACTION:	Board of Supervisors
BOARD OF SUPERVISORS DISTRICT(S):	All Districts
SUBMITTING AGENCY/DEPARTMENT:	Auditor-Controller
DEPARTMENT CONTACT PERSON(S):	Andrew Hamilton, 714-834-2457 Salvador Lopez, 714-834-2470

SUBJECT: Annual Report of Refunds for Fiscal Year 2025-2026

CEO CONCUR	**COUNTY COUNSEL REVIEW**	**CLERK OF THE BOARD**
Concur	No Legal Objection	CONSENT CALENDAR 3 Votes Board Majority

Budgeted: N/A	**Current Year Cost:** N/A	**Annual Cost:** N/A
Staffing Impact: No		**Sole Source:** No
Current Fiscal Year Revenue: N/A	**Funding Source:** N/A	**County Audit in Last 3 years:** No
Levine Act Review Completed? N/A		

Prior Board Action: 9/23/2025 #6

RECOMMENDED ACTION(S):

Receive and file the Auditor-Controller Annual Report of Refunds for FY 2025-26.

SUMMARY:

Receiving and filing the annual report of refunds made during FY 2025-26 will meet the filing obligations under Board of Supervisors Resolution No. 71-841 and Government Code Section 26906.

BACKGROUND INFORMATION:

Board of Supervisors (Board) Resolution No. 71-841, dated July 20, 1971, authorizes the Auditor-Controller to act on behalf of the Board, pursuant to Government Code Section 26906, in making refunds of monies erroneously paid to the County. The Resolution and Code Section also require the Auditor-Controller to file annually with the Board a report of refunds of money, other than taxes, which have been erroneously paid to the County.

During FY 2025-26, there were 156 refunds paid out totaling $587,923.73, of which five exceeded $1,000. The detail of all refunds is presented in Attachments A and B. In general, the refunds pertain to overpayment, suspense accounts and money collected in excess of case management expenses. In addition, Social Services Agency issues client refunds because of its participation in state and federal income tax intercept programs. The outstanding debts can be intercepted with the same outstanding amount on clients' tax returns and the state's Welfare Intercept System computer application. Refunds may be issued for duplicate intercepts or due to an administrative review decision.

Prior Board Action

On September 23, 2025, the Board approved the Report of Refunds for FY 2024-25.

FINANCIAL IMPACT:

N/A

STAFFING IMPACT:

N/A

REVIEWING AGENCIES/DEPARTMENTS:

N/A

ATTACHMENTS:

Attachment A - FY 25-26 Refunds over $1,000

Attachment B - FY 25-26 Annual Refund Report by Quarter

Attachment C - California Government Code Section 26906

Attachment D - Board of Supervisors Resolution No. 71-841 dated July 20, 1971