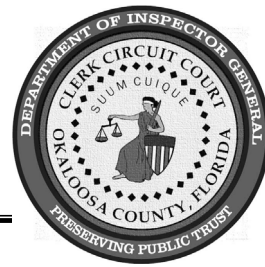


DEPARTMENT OF INSPECTOR GENERAL  
OKALOOSA COUNTY, FLORIDA



JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER

**Date:** April 29, 2022  
**To:** John Hofstad, County Administrator  
**From:** Brad E. Embry, Inspector General  
**Subject:** Board Change Fund Surprise Cash Counts

We conducted surprise cash counts of petty cash and change funds for all BOCC locations. The purpose of these counts is to periodically verify the existence and amounts of the funds. In addition, we observe the cash collection procedures in place and to review the physical safeguards for protecting funds at these locations. Given the nature of this work, the counts are conducted at random times without notice. This review does not constitute a full review of all cash collection procedures or physical safeguards of cash. Such would be the subject of a separate engagement.

We compare the amounts recorded in the General Ledger as change and petty cash funds to the amounts held at the various collection points. The results of the counts are attached. The discrepancies are minor and not considered material.

We would like commend staff and management at the various collection locations for their dedication and assistance. If you have any questions or wish to discuss this further, please contact our office.

Sincerely,

Brad Embry, Inspector General

cc: Honorable J.D. Peacock II, Clerk of Courts  
Ron Adamov, Chief Financial Officer  
Jordan Steffens, Finance Director  
Eric Esmond, Chief Correctional Officer  
Jeff Littrell, Director Water & Sewer  
Elliot Kampert, Director Growth Management  
Jason Autry, Director Public Works  
Tyrone Parker, Transit Director  
Mark Wise, Utilities Deputy Director (OCWS)  
Kathy Fix, Utilities Administrative Manager (OCWS)  
Nicole Nabors, Finance Manager (OCWS)

Okaloosa County Clerk of Courts  
 Department of Inspector General  
 Results of Surprise Cash Counts  
 Board Locations  
 April 29, 2022

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**Cash Count Over/(Short) Results By Division**

	<b>Current Count</b>	PRIOR COUNT RESULTS	PRIOR COUNT RESULTS	PRIOR COUNT RESULTS
<b>Division</b>	<b>April 2022</b>	September 2021	April 2021	Oct / Nov 2020
Water & Sewer	<b>\$1.20</b>	0	0	0
Growth Mgt./Insp. North	<b>0</b>	0	0	0
Growth Mgt./Insp. South	<b>0.05</b>	\$1.00	0	0
Solid Waste	<b>\$3.01</b>	(\$0.25)	(\$0.10)	\$0.01
Department of Corrections	<b>0.25</b>	0	\$1.00	0
Transit	<b>0</b>	0	0	N/A