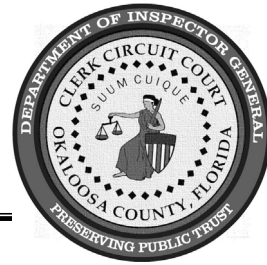


DEPARTMENT OF INSPECTOR GENERAL
OKALOOSA COUNTY, FLORIDA



JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER

Date: February 16, 2024
To: John Hofstad, County Administrator
From: Andrew Thurman, Inspector General
Subject: Board Change Fund Surprise Cash Counts

We conducted surprise cash counts of petty cash and change funds for all BOCC locations between February 7th and 16th. 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 were outstanding, no material discrepancies were noted.

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,

Andrew Thurman, Inspector General

Okaloosa County Clerk of Courts
 Department of Inspector General
 Results of Surprise Cash Counts
 Board Locations
 February 16, 2024

Cash Count Over/(Short) Results By Division

| | Current Count | PRIOR COUNT RESULTS | PRIOR COUNT RESULTS | PRIOR COUNT RESULTS |
|-------------------------------|--------------------------|---------------------------|---------------------------|---------------------------|
| Division | February 2024 | June 2023 | December 2022 | April 2022 |
| Water & Sewer | \$0.01 | 0 | 0 | \$1.20 |
| Growth Mgt./Insp. North | 0 | 0 | 0 | 0 |
| Growth Mgt./Insp. South | 0 | 0 | 0 | \$0.05 |
| Solid Waste / Wright Landfill | 0 | 0 | 0 | \$3.01 |
| Department of Corrections | 0 | 0 | \$0.06 | \$0.25 |
| Transit | 0 | 0 | 0 | 0 |