

DEPARTMENT OF INSPECTOR GENERAL  
OKALOOSA COUNTY, FLORIDA

JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER



**Date:** April 12, 2022  
**To:** J.D. Peacock II, Clerk of Courts  
**From:** Brad Embry, Inspector General  
**Subject:** Report on Counts of Clerk Change Funds

We conducted surprise cash counts of change funds for both Central Cashiering locations on April 5, 2022. The purpose of these counts is to periodically verify the existence and amounts of these change funds and to observe, to the extent possible, the cash collection procedures in place while observing the physical safeguards in place. This review does not constitute a full review of all cash collection procedures. Such would be the subject of a separate engagement.

We compared amounts recorded in the General Ledger as change funds to the amounts held at the Cashiering locations. The results of the unannounced cash counts were excellent with no variations at either location.

We would like to thank management and staff at both collection locations for their assistance and cooperation.

If you have any questions or wish to discuss this further, please let me know.

Brad E. Embry, Inspector General

cc: John Anderson, Chief Deputy of Operations  
Ron Adamov, Chief Financial Officer  
Kathryn Brown, Court Financial Services Manager

Attachment

**Attachment**

**Okaloosa County Clerk of Courts  
Department of Inspector General  
Results of Surprise Cash Counts  
April 2022**

---

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

	<b>CURRENT RESULTS</b>	<b>PRIOR COUNT RESULTS</b>	<b>PRIOR COUNT RESULTS</b>	<b>PRIOR COUNT RESULTS</b>
<b>Division</b>	<b>April 2022</b>	<b>September 2021</b>	<b>March 2021</b>	<b>October 2020</b>
Central Cashiering (South)	0	\$.05	\$0.10	0
Central Cashier (North)	0	0	0	0