

DEPARTMENT OF INSPECTOR GENERAL
OKALOOSA COUNTY, FLORIDA

JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER



Date: December 22, 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 December 13th. 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, Deputy Director of Operations
Tanishia Childres, Deputy Director of Operations

Attachment:

Attachment

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

Cash Count Over/(Short) Results By Division

	CURRENT RESULTS	PRIOR COUNT RESULTS	PRIOR COUNT RESULTS	PRIOR COUNT RESULTS
Division	December 2022	April 2022	September 2021	March 2021
Central Cashiering (South)	0	0	\$0.05	\$0.10
Central Cashier (North)	0	0	0	0