

DEPARTMENT OF INSPECTOR GENERAL
OKALOOSA COUNTY, FLORIDA

JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER



Date: October 1, 2021
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 September 27, 2021. The purpose of these counts is to periodically verify the existence and amounts of these funds, to observe, to the extent possible, the cash collection procedures in place and to review the physical safeguards for protecting funds at these locations. 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 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 one variation noted. The variation is not material.

We would like to thank the management and staff at the various collection locations for the assistance and cooperation extended to us during our cash counts.

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
October 1, 2021**

Cash Count Over/(Short) Results By Division

	CURRENT RESULTS	PRIOR COUNT RESULTS	PRIOR COUNT RESULTS	PRIOR COUNT RESULTS
Division	Spetember 2021	March 2021	October 2020	March 2020
Central Cashiering (South)	\$0.05	\$0.10	0	(\$1.30)
Central Cashier (North)	0	0	0	(\$1.06)