

DEPARTMENT OF INSPECTOR GENERAL
OKALOOSA COUNTY, FLORIDA



JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER

Date: April 22, 2021
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 on April 8th and 15th. 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 also 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, outlined below, were excellent with no material discrepancies.

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.

Attch:

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 22, 2021

Cash Count Over/(Short) Results By Division

| | CURRENT | PRIOR COUNT RESULTS | PRIOR COUNT RESULTS | PRIOR COUNT RESULTS |
|---------------------------|-----------------------|---------------------------|---------------------------|---------------------------|
| Division | April 2021 | Oct / Nov 2020 | March 2020 | May 2019 |
| Water & Sewer | 0 | 0 | \$0.01 | 0 |
| Growth Mgt./Insp. North | 0 | 0 | 0 | \$0.01 |
| Growth Mgt./Insp. South | 0 | 0 | 0 | 0 |
| Solid Waste | (\$0.10) | \$0.01 | N/A | (\$1.85) |
| Department of Corrections | \$1.00 | 0 | 0 | \$0.01 |
| Transit | 0 | N/A | N/A | N/A |