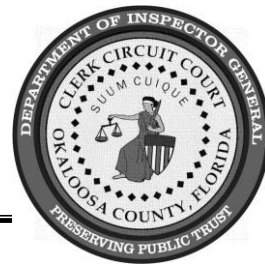


DEPARTMENT OF INSPECTOR GENERAL
OKALOOSA COUNTY, FLORIDA



JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER

Date: March 12, 2020
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 March 10th and 11th. 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. 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 compared amounts recorded in the General Ledger as change and petty cash funds to the amounts held at the various collection points. The results of our work are outlined below. It should be noted that the Hazardous Material change fund was not available during our counts. The change fund had been temporarily moved to cover needs at the Baker landfill due to exigent circumstances.

We would like commend staff and management at the various collection locations for their assistance and cooperation. 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
Mark Wise, Utilities Deputy Director
Kathy Fix, Utilities Administrative Manager

Attachment

Okaloosa County Clerk of Courts
Department of Inspector General
Results of Surprise Cash Counts
Board Locations

Conducted: March 10th and 11th, 2020

Cash Count Over/(Short) Results By Division

	CURRENT	PRIOR COUNT RESULTS	PRIOR COUNT RESULTS	PRIOR COUNT RESULTS
Division	March 2020	May 2019	September 2018	September 2017
Water & Sewer	\$0.01	0	0	\$0.09
Growth Mgt./Insp. Northend	0	\$0.01	0	0
Growth Mgt./Insp. Southend	0	0	0	0
*Solid Waste	0	(\$1.85)	\$0.06	\$0.06
Department of Corrections	0	\$0.01	0	0