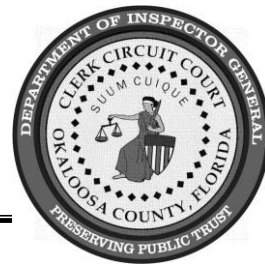


DEPARTMENT OF INSPECTOR GENERAL
OKALOOSA COUNTY, FLORIDA



JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER

Date: November 6, 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 October 27th, 28th, 30th and November 3rd. 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, outlined below, were *exceptional*. The change fund currently being utilized at the Okaloosa County Transit location does not appear on the general ledger. The change funds should be deposited through clerk finance and reissued. We have added this location this report.

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
Kathy Fix, Utilities Administrative Manager

Okaloosa County Clerk of Courts
 Department of Inspector General
 Results of Surprise Cash Counts
 Board Locations
 November 6, 2020

Cash Count Over/(Short) Results By Division

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