

DEPARTMENT OF INSPECTOR GENERAL  
OKALOOSA COUNTY, FLORIDA

JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER



**Date:** November 02, 2020  
**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 October 27<sup>th</sup> and 29<sup>th</sup>. 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 no variations noted at either location.

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  
November 2, 2020**

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**Cash Count Over/(Short) Results By Division**

	<b>CURRENT RESULTS</b>	<b>PRIOR COUNT RESULTS</b>	<b>PRIOR COUNT RESULTS</b>	<b>PRIOR COUNT RESULTS</b>
<b>Division</b>	<b>October 2020</b>	March 2020	May 2019	August 2018
Okaloosa County Courthouse Annex Extention Central Cashiering (South)	0	(\$1.30)	0	0
Okaloosa County Courthouse Annex Extension Central Cashier <i>Previously: Official Records</i>	N/A	N/A	0	0
Central Cashier (North) <i>Previously: Crestview Traffic</i>	0	(\$1.06)	0	0
Central Cashier <i>Previously: Crestview Domestic Relations</i>	N/A	N/A	0	0
Central Cashier <i>Previously: Official Records</i>	N/A	N/A	0	0