

# DEPARTMENT OF INSPECTOR GENERAL

## OKALOOSA COUNTY, FLORIDA

BRAD EMBRY, CLERK OF CIRCUIT COURT AND COMPTROLLER



**Date:** February 13, 2025  
**To:** Brad Embry, Clerk of Courts  
**From:** Renee F. Larkey, Inspector General  
**Subject:** Report on Counts of Clerk Change Funds

We conducted surprise cash counts of change funds for both Central Cashiering locations on February 13, 2025. The purpose of these counts is to periodically verify the existence and amounts of these change funds and to observe, to the extent possible, the cash collection procedures in place while observing the physical safeguards in place. This review does not constitute a full review of all cash collection procedures. 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 at either location.

We would like to thank management and staff at both collection locations for their assistance and cooperation.

If you have any questions or wish to discuss this further, please let me know.

Sincerely,

*Renee F. Larkey*

Renee F. Larkey  
Inspector General

**Attachment**

**Okaloosa County Clerk of Courts  
Department of Inspector General  
Results of Surprise Cash Counts  
February 2025**

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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>February 2025</b>	<b>July 2024</b>	<b>January 2024</b>	<b>June 2023</b>
Central Cashiering (South)	0	0	0	0
Central Cashier (North)	0	0	0	\$0.50