

DEPARTMENT OF INSPECTOR GENERAL

OKALOOSA COUNTY, FLORIDA

BRAD EMBRY, CLERK OF CIRCUIT COURT AND COMPTROLLER



Date: August 18, 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 August 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**

Cash Count Over/(Short) Results By Division

	CURRENT RESULTS	PRIOR COUNT RESULTS	PRIOR COUNT RESULTS	PRIOR COUNT RESULTS
Division	August 2025	February 2025	July 2024	January 2024
Central Cashiering (South)	0	0	0	0
Central Cashier (North)	0	0	0	0