

DEPARTMENT OF INSPECTOR GENERAL
OKALOOSA COUNTY, FLORIDA

JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER



Date: May 10, 2019

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 Board locations on May 8th, 9th and 10th. 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. We did note some very minor discrepancies in some areas. The variances were nominal. The results of our work are outlined below.

Water and Sewer

No discrepancies were noted at Water and Sewer.

Solid Waste

No discrepancies were noted at the Wright landfill location. Nominal discrepancies were noted at the Baker landfill location (.85) and the Hazardous Waste change fund (\$1.00) located inside Public Works.

Growth Management

A nominal discrepancy was noted at the Crestview location.

Department of Corrections

A nominal discrepancy was noted at the Crestview location.

We would like to thank the management and staff 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
Gary Stanford, Director Treasury & Board Services
Stefan Vaughn, Director of Public Safety
Jeff Littrell, Director Water & Sewer
Elliot Kampert, Director Growth Management
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: May 8th, 9th and 10th, 2019

Cash Count Over/(Short) Results By Division

	CURRENT	PRIOR COUNT RESULTS	PRIOR COUNT RESULTS	PRIOR COUNT RESULTS
Division	May 2019	September 2018	September 2017	March / April 2016
Water & Sewer	0	0	\$0.09	0
Growth Mgt./Insp. Northend	.01	0	0	0
Growth Mgt./Insp. Southend	0	0	0	0
Solid Waste	(\$1.85)	0	\$0.06	\$.08
Department of Corrections	.01	0	0	0