

# DEPARTMENT OF INSPECTOR GENERAL

## OKALOOSA COUNTY, FLORIDA

JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER



**Date:** May 10, 2019  
**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 all Clerk divisions on May 7<sup>th</sup> and 8<sup>th</sup>, 2019. 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 various collection points. We are pleased to report that the results of the unannounced cash counts were exceptional with no variances noted. The fact that no discrepancies were noted speaks to the quality and dedication of the staff and managers in these positions.

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  
Susan Cassady, Operations Director  
Don Allgood, Operations Director  
Kathryn Brown, Manager

Attachment

**Attachment**

**Okaloosa County Clerk of Courts  
Department of Inspector General  
Results of Surprise Cash Counts  
May 10, 2019**

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

	<b>Current</b>	<b>PRIOR COUNT RESULTS</b>	<b>PRIOR COUNT RESULTS</b>	<b>PRIOR COUNT RESULTS</b>
<b>Division</b>	<b>May 2019</b>	<b>August 2018</b>	<b>September 2017</b>	<b>March 2016</b>
Okaloosa County Courthouse Annex Extention Central Cashiering	0	0	0	0
Okaloosa County Courthouse Annex Extension Customer Service <i>Previously: Official Records</i>	0	0	0	0
Central Cashier <i>Previously: Crestview Traffic</i>	0	0	0	0
Central Cashier <i>Previously: Crestview Domestic Relations</i>	0	0	0	0
Crestview Customer Service <i>Previously: Official Records</i>	N/A	0	0	0