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TO: Colleen Ford, Director
Court and Operational Services

FROM: Hector Collazo, Jr., Inspector General/Chief Audit Executive
Division of Inspector General 

DIST: Diane Elliott, Manager, Probate Court Records
Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Claretha Harris, Chief Deputy Director, Finance Division

SUBJECT: Unannounced Audit of Probate Court Records Cash Funds

DATE: December 11, 2013

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Probate Court Records Department's change and petty cash funds located at 315 Court Street, Clearwater. We audited these funds on November 20, 2013 and December 2, 2013 respectively.

The primary purpose of unannounced audits is to reconcile the funds to ensure that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.

This unannounced audit reconciled to the authorized amount and all funds were accounted for. The department's internal controls and safeguarding of petty cash and change funds are adequate. However, the audit did note a non-compliance issue in regards to existing documented policies and procedures for petty cash funds.



Petty Cash Funds Are Not Counted On A Monthly Basis.

The petty cash funds at the Probate Court Records Department are not counted and balanced on a monthly basis by the supervisor of the custodian or appointed designee.

As part of our unannounced cash audit, we observed the count and reconciliation of the petty cash fund. The petty cash fund did reconcile to the established amount and all funds were accounted for. However, the Petty Cash Custodian stated that the cash is only counted during the replenishment of the funds, which has not taken place since November 2012 in the prior fiscal year.

Cash policies and procedures are controls used to safeguard cash. Non-compliance with procedures can lead to potential risk of misuse of funds. The Clerk's Finance Department's policy and procedures for petty cash and change funds state the following regarding petty cash funds:

"VIII. REIMBURSEMENT OF PETTY CASH FUND

*A. The fund should be reimbursed when approximately 50% of the base fund has been expended. **At a minimum, each fund should be counted and balanced monthly by the supervisor of the custodian or other designee.**"*

We recommend the supervisor of the custodian, or appointed designee, count and balance the petty cash fund on a monthly basis to comply with the Clerk's Finance Department Policy and Procedures.