

# Unannounced Audit of Cash Funds - Board of County Commissioners

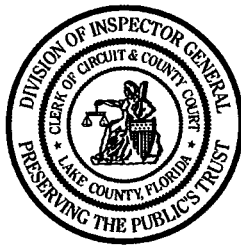
## **Division of Inspector General** **Neil Kelly, Clerk of the Circuit and County Courts** **Audit Report**

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**Conducted by:**  
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**Report No. BCC-161**  
**June 12, 2018**



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Clerk of the Circuit Court

Post Office Box 7800  
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June 12, 2018

Board of County Commissioners

We conducted an unannounced audit of the Register Drawer and Petty Cash funds of various offices and divisions under the Board of County Commissioners as scheduled in the Clerk's Annual Inspector General Audit Plan.

We appreciate the cooperation and assistance provided by the various offices and divisions during the course of our audit.

Respectfully submitted,

Sheena Patel  
Inspector General Manager

cc: The Honorable Neil Kelly, Clerk of Circuit and County Courts  
Jeff Cole, County Manager  
Bill Veach, Deputy County Manager  
John Molenda, Assistant County Manager  
Kristian Swenson, Assistant County Manager  
Brandon Matulka, Executive Director, Agency for Economic Prosperity  
Jerry Smith, Executive Director, Lake EMS

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# INTRODUCTION

## Scope and Methodology

We conducted an unannounced audit of the Revolving and Petty Cash Accounts of various offices and divisions under the Board of County Commissioners. Our audit objective was to determine whether the proper amount of cash is present and accounted for properly.

To determine whether the proper amount of cash is present and accounted for properly, we obtained a list of the cash funds, selected a sample of the cash funds and tested whether the appropriate amount was present in each fund; and asked the cash custodian to verify the amounts of other cash funds in the division.

Our audit included such tests of records and other auditing procedures as we considered necessary in the circumstances. The audit period was May 24, 2018 through June 1, 2018. However, transactions, processes, and situations reviewed were not limited by the audit period.

## Overall Conclusion

We conclude that the proper amount of cash was present and accounted for properly. All cash counted was present in the proper amount. The other cash funds in the division agreed to the list of cash funds obtained. We did not identify any opportunities for improvement.

## Background

Forty-four register drawer, petty cash, and change funds are used in county operations. The amount of these funds ranges from \$20.00 to \$400.00. The total amount of all funds is over \$4,000.00. The cash funds are in the custody of various offices and divisions, such as: Animal Services, Building Services, Engineering, Environmental Services, Extension Services, Facilities Management, Fairgrounds and Events Center, Planning and Zoning, Public Transit, Solid Waste, six County libraries, and Lake Emergency Medical Services (Lake EMS). Cash funds are also in the custody of the Town of Lady Lake, the City of Leesburg, and the City of Fruitland Park for use with the sale of county bus passes. Our sample represented 25% of the locations and 35% of the total cash funds.



We tested eleven funds in separate locations throughout the county. Those we tested are listed below:

Office or Division	Fund Type	Amount
Office of Facilities Management	Petty Cash	\$20.00
Office of Fairgrounds and Events Center	Register Drawer	\$400.00
Public Works Department – Engineering Division	Register Drawer	\$200.00
Community Services Department – Transit Division	Petty Cash	\$50.00
Office of Building Services	Petty Cash	\$125.00
Office of Library Services – East Lake County Library	Register Drawer	\$50.00
Office of Library Services – Astor Library	Register Drawer	\$50.00
Office of Library Services – Cooper Memorial Library	Petty Cash	\$25.00
Public Works Department – Solid Waste Division	Petty Cash	\$100.00
Public Works Department – Solid Waste Division	Change Bag	\$300.00
Lake EMS	Petty Cash	\$100.00
<b>TOTAL</b>		<b>\$1,420.00</b>

The Office of Facilities Management provides services related to the maintenance and daily management of completed facilities and provides oversight for the various County construction projects.

The Office of Fairgrounds and Events Center operates the Fairgrounds facilities which are rented out for special events, including the Lake County Farmer's and Flea Market, which is held most Thursdays.

The Engineering Division of the Public Works Department is divided into four sections: Development Review, Right-of-Way, Surveying and Design, and Transportation and Traffic Operations. Activities where moneys are collected range from issuing permits to sales of various maps.

The Transit Division of the Community Services Department contracts to provide the County's fixed route transportation, ADA complimentary services, and the paratransit service for the Transportation Disadvantaged Program.

The Office of Building Services administers and enforces all building and licensing related laws, rules, and regulations in unincorporated Lake County and the Town of Montverde, which includes construction plan review, permitting, and construction and fire safety inspections.

The Office of Library Services provides administration of the Lake County Library System, which is a cooperative public library system with six county branch libraries and nine municipal member libraries. The three libraries in our sample were located in Astor, Sorrento, and Clermont.

The Solid Waste Division of the Public Works Department manages and operates the landfills, residential convenience centers, landfill construction, yard waste disposal, commercial, residential, and hazardous waste collections, solid waste fee assessments, and scale services, in unincorporated Lake County.

Lake EMS is a not-for-profit, community-based EMS service formed by Lake County which provides emergency medical service and transportation of the sick and injured citizens and visitors of Lake County.



# OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed no policies, procedures, or practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. There are no Opportunities for Improvement presented in this report. This report may not be all-inclusive of areas where improvement may be needed.