



Unannounced Review of Cash Funds Board of County Commissioners

Inspector General Department

Gary J. Cooney, Clerk of the Circuit Court & Comptroller
Audit Report

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Inspector General

Audit Conducted by:
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Inspector General Auditor II

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Inspector General Department

Office of Gary J. Cooney

Clerk of the Circuit Court and Comptroller

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Board of County Commissioners

We have conducted an unannounced cash review of the registers, petty cash, and non-cash funds of the multiple offices under the Board of County Commissioners, as scheduled per the Clerk's Annual Inspector General Audit Plan.

We appreciate the cooperation and assistance provided by everyone during the course of this audit.

Respectfully submitted,

Terri W. Freeman
Inspector General

cc: Gary J. Cooney, Clerk of the Circuit Court & Comptroller
Denise Bell, Chief Deputy Clerk
Jennifer Barker, County Manager
Thomas Carpenter, Assistant County Manager
Fred Schneider, Assistant County Manager
Cari Christian, Assistant County Manager
Mary Ellen Stern, Executive Director of Economic Growth
David Kilbury, Public Safety Director
Jim Kovacs, Director, Office of Human Resources and Risk Management
Bobby Bonilla, Executive Director, Office of Parks and Trails and Water Resources
Tom Allen, Interim Director, Office of Building Services
Glen Guzman, Director, Office of Code Enforcement
Jill Brown, Director, Office of Transit Services
Cole Scharlau, Program Manager, Office of Fairgrounds and Event Center

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email fwa@lakecountyclerk.org

Scope and Objective

As scheduled in the Clerk's Annual Inspector General Audit Plan, unannounced cash and fund reviews were conducted in various judgmentally selected offices.

The objectives of the cash review were to:

- Determine whether the correct amount of cash is present and accounted for properly and assessed for reasonableness.
- Observe the design and execution of physical controls that minimize the risk that someone could commit a fraud or make an unintentional error without it being detected by someone else.

This engagement did not include the review of automated controls that minimize fraud risks.

The audit period was Fiscal Year 2023.

Overall Conclusion

The following controls are functioning as intended.

- Cash was properly accounted for in 100% of the cash registers counted by the auditor.
- Cash was stored appropriately.

Opportunities for Improvement are included in this report.

Background

The following offices were included in the cash review:

- Planning and Zoning: Collects various fees including plan application and reviews, zoning permits, site plan reviews, and maps and publications sales.
- Fairgrounds: A large-scale venue that hosts multiple events including the weekly farmers market and the Lake County Fair.
- Code Enforcement: Responsible for enforcing compliance with Lake County's Codes and Land Development Regulations.
- Office of Emergency Medical Services: Serves the communities in Lake County by providing exceptional patient care and customer service.
- Transit Services: Collects fees for fares and passes for public transportation, and maintains a small petty cash fund for office expenses.
- Building Services: Collects fees for various permit fees, plan reviews and inspections, and construction licenses.
- Office of Human Resources and Risk Management: Oversight of employee and labor relations, risk management, and employee benefits.
- Parks and Trails: Manages and maintains County parks, recreational sites, community centers, and natural areas.

Opportunities for Improvement

1. Gap in County Policy:

a. Check Endorsing

The County cash policy does not include a process for endorsing checks. There is a risk of theft or loss of funds while check is in transit.

Agreed Upon Action Plan: The Finance department will update the County Cash Policy to include endorsing checks.

Target Completion Date: Completed

b. Cash Received over \$10,000

The County does not have a policy instructing cashiers on procedure when receiving over \$10,000 in cash. There is a risk that the County could incur fines or legal ramifications.

Agreed Upon Action Plan: The Finance department will update the County Cash Policy for procedures to be followed for cash payments over \$10,000.

Target Completion Date: Completed