



Management Report

BOCC Petty Cash and Change Fund Counts 2017



Report Number: 2017.01
Date: September 21, 2017



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Date: September 21, 2017

To: The Honorable Linda Doggett, Lee County Clerk of the Circuit Court & Comptroller

From: Tim Parks, Chief Internal Audit Officer/Inspector General

Re: Petty Cash and Change Fund Counts 2017

The Inspector General Department counts Lee County's petty cash and change funds on a continuous basis. The goal is to count each of the funds at least once per fiscal year. The cash counts are conducted on a surprise basis (if applicable). Interim reports are issued to department heads as the funds are counted. Overages and shortages are properly resolved.

The number of funds and their dollar amount fluctuates. During Fiscal Year 2017, there were 71 funds that were counted. The total dollar amount in all of the funds was \$41,125.00.

During the fiscal year, all funds that were open for the entire year were counted, with the exception of the Captiva library. This small fund will be counted the next time an auditor is near that location.

There were a total of seven shortages and two overages. The largest shortage was \$20.01.

David Rollman, CIA, Senior Internal Auditor, manages the cash count program. He is assisted by members of the Inspector General Department.

This report will be posted to the Clerk of Courts website, www.leeclerk.org, under Inspector General, Administrative Reports. A link to this report has been sent to appropriate parties.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Tim Parks".

Tim Parks, Chief Internal Audit Officer/Inspector General
Inspector General Department

TJP/GK

Cc: Roger Desjarlais, County Manager
Terry Mallow, Chief Financial Control Officer