

Management Report

LCCC Petty Cash and Change Fund
Counts 2017



Report Number: 2017.01
Date: September 21, 2017



LCCC Petty Cash and Change Fund Counts 2017



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 Clerk of Circuit Court & Comptroller'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 counts are conducted on a surprise basis (if applicable). Interim reports are issued to department chiefs 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 59 funds, 58 for the Clerk and one for Court Administration. The total dollar amount in all of the funds was \$24,500.00.

During the fiscal year, all funds that were open for the entire year were counted. There were a total of four shortages and no overages. The largest shortage was \$2.00.

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.

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: Terry Mallow, Chief Financial Control Officer