



Management Report

LCPA 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 the Lee County Port Authority'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 management 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 16 funds. The total dollar amount in all of the funds was \$11,100.00.

During the fiscal year, all funds that were open for the entire year were counted. There was one immaterial overage for \$0.05.

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: Jeff Mulder, Executive Director
Mark Fisher, Deputy Executive Director/Development
Gary Duncan, Deputy Executive Director/Aviation
Ben Siegel, Deputy Executive Director/Administration