



# Memorandum

**To:** Linda Doggett, Clerk of Courts  
Roger Desjarlais, County Manager

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

**Date:** October 2, 2015

**Re:** Summary Report of Fiscal Year 2015 Petty Cash and Change Fund Counts

The Internal Audit Department conducts audits of County and Clerk petty cash and change funds on a continuous basis. The goal is to count each of the funds at least once each fiscal year. These counts are conducted on a surprise basis. 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 2015, there were approximately 155 funds, 91 for the County (including Port Authority, Court Administration) and 64 for the Clerk. The funds ranged from \$25 to \$4,900 (Sanibel Tolls). The total dollar amount in all of the funds was approximately \$79,000.

During the fiscal year, all funds that were open for the whole 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 3 shortages and 3 overages. No shortage was over \$1.00.

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

cc: Terry Mallow, Chief Financial Control Officer