

Hernando County Clerk of Circuit Court
Audit Services Department
MEMORANDUM

TO: Mark Caskie, Code Enforcement Supervisor
Charles Mixson, Public Works Director
Ronald Pianta, Planning Director
Barbara Shiflett, Library Services Director
Don Silvernell, Airport Director
Joe Stapf, Utilities Director
Liana Teague, Animal Services Manager

VIA: Karen Nicolai, CPA, Clerk of Circuit Court

FROM: Peggy Prentice, CIA, CISA, CFE, Audit Services Director

SUBJECT: Unannounced Petty Cash and Change Fund Counts

DATE: June 3, 2008

The Audit Services Department's (ASD) Audit Projects Schedule included an unannounced inspection of a sample of Board of County Commissioners' petty cash and change funds.

This memorandum contains the ASD's review observations and comments.

Sample Selection

The ASD selected a test sample of three petty cash funds (out of a population of 12) and ten change funds (out of a population of 39). This sample contained petty cash and change funds assigned to the following six departments: Animal Services, Code Enforcement, Department of Public Works (DPW), Library Services, Planning, and Utilities. Some of these departments had more than one fund tested.

Observations

On May 6, 7 and 8, 2008, the ASD performed unannounced inspections (cash counts and cash custodian interviews).

Comments

No material concerns were identified when inspecting any of these petty cash funds and change funds.

Although the ASD exercised due professional care in the performance of this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

If you have any questions, concerns, or need additional information in regard to the above, please do not hesitate to contact me at (352) 540-6235, extension 72384, or just stop by my office in Room 201.

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Amy Gillis, CPA, Finance Director

OTHER:

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WWJB Radio Station
Hernando County Public Library