



Office of Pasco County Clerk & Comptroller

INTRAOFFICE MEMORANDUM

DATE: November 23, 2021

TO: Nikki Alvarez-Sowles, Esq.
Clerk & Comptroller

FROM: Patrice Monaco McBride, CIG, CIGA, CGFO
Inspector General

DEPARTMENT: INSPECTOR GENERAL

SUBJECT: Consulting Engagement #2021-08 - Criminal Traffic Cash Count

As requested by the Criminal Courts Director, the Department of Inspector General (IG) performed a consulting engagement of the change funds and juror bags issued to the Criminal Traffic Department. The overall agreed upon objective was to determine that cash funds existed and were properly secured.

On November 4, 2021 and November 9, 2021, the IG team conducted unannounced cash counts of the change funds and juror bags at the New Port Richey and Dade City locations. The cash funds verified were summarized below:

Department	Fund Type	# of Bags/Drawers	Total Amount
Traffic - New Port Richey	Change Fund	8	\$ 2,100.00
	Juror Bag	13	7,500.00
Traffic - Dade City	Change Fund	6	1,325.00
	Juror Bag	8	3,000.00
Total		35	\$ 13,925.00

The IG team concluded that the cash funds existed and reconciled to the cashiering supporting documentation at the time of the unannounced cash counts. Of the 35 cash drawers/bags, 33 were secured at the time of audit. However, at the Dade City location, two change drawers were placed in the cashier drawers before their respective cashiers had arrived, and the keys were left in the lock while the drawer was unattended (see images below):



This increased the risk of unauthorized access or tampering. To protect the cashiers that are responsible for the change funds, the IG recommends change funds remain in the safe until the cashier assigned is present. If this is not feasible, require compensating controls to be put in place, such as the supervisor keeping the drawer keys secure until the respective cashier reports to work.

We appreciate the cooperation and professional courtesy received by Clerk teammates during this engagement.

Please let us know if you wish to discuss any of the information provided.

Cc: Kimberly Thompson, Chief Operations Officer
Leonard Mattison, Director of Criminal Courts