VICTOR D. CRIST
CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

DATE: September 4, 2026

TO: Adam Gormly, Director, Development Services

FROM: Heidi Pinner, Chief Audit Executive, Clerk of Court & Comptroller

COPY: Greg Horwedel, Deputy County Administrator
Irina Nashtatik, Chief Financial Officer, County Finance
Paige Valiente, Senior Accounting Manager, County Finance

SUBJECT: Management Memo #185 – Cash Count at Development Services, Site #171.

OBJECTIVE:

On Monday, July 6, 2026, the County Audit Department conducted an unannounced cash count at the Development Services Office, site #171. The objective of this cash count was to determine whether or not the cash drawers and change funds contained the appropriate amount of cash at a specific point in time, whether or not there are sufficient physical safeguards over the cash, and to assess compliance with Board Policy 03.00.01.00, Petty Cash and Change Funds.

SCOPE:

The scope of work consisted of the Audit Team counting funds on hand, making inquiries of personnel regarding cash handling procedures, and observations of physical security of change funds on the day of the site visit.

OVERALL EVALUATION:

All cash amounts for the $1,200 associated with the five change funds for site #171 were verified and accounted for; however, one change fund was short by $0.05 and another was over by $0.05. All cash amounts for the $125 maintained in the two petty cash funds were also verified and accounted for.

Cash drawers with lockable till lids and lockable blue money pouches are secured in the safe, and the keys needed to unlock them are also stored in the safe. Specific results and opportunities identified during the Audit Team's cash count are as follows:

- Appropriate controls were in place to ensure that funds are secured each day and night.
- Comprehensive security camera coverage is in place across all floors and elevator areas, supported by security guards and sheriff's deputies stationed on the ground floor.
- A robust refund approval process exists, requiring multiple layers of review and authorization, including the Director's signature, which helps ensure proper oversight and reduces the risk of unauthorized refunds.
- All tills and money pouches were observed by the Audit Team to be locked and secured in the safe at the time of the cash count, demonstrating appropriate safeguarding of cash assets.

Other observations and improvement opportunities include:

- Management should update its records with County Finance to reflect the correct floor location; the funds currently show a different location on the cash custodian list.
- Management should evaluate whether to reduce or eliminate its petty cash and/or change funds due to their infrequent utilization.
- Management should evaluate the need to update the safe combination, as it has remained unchanged for at least 37 years. In addition, Management should implement a formal process requiring the safe combination to be changed whenever there is a change in staff with knowledge of the combination.
- Management should contact the current Armored Car and ATM Services vendor to request a security personnel display poster. This photo roster should be placed in a visible area to help staff accurately verify authorized courier personnel. Management should also proactively request an updated roster whenever there is a change in the guards and/or on a routine interval, to ensure ongoing accuracy and security verification.

Please feel free to contact me at (813) 307-7000 with any questions, comments, or suggestions.