DATE: September 4, 2026

TO: Forest Turbiville, Director of Conservation & Environmental Lands Management

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

COPY: Greg Horwedel, Deputy County Administrator
Dexter Barge, Assistant County Administrator
Irina Nashtatik, Chief Financial Officer, County Finance
Paige Valiente, Senior Accounting Manager, Revenue & Cash Management, County Finance

SUBJECT: Management Memo #186 – Cash Count at Lithia Springs Park, Site #051

OBJECTIVE:

On June 8, 2026, the County Audit Department conducted an unannounced cash count at Lithia Springs Conservation Park, site #051. The objective of this cash count was to determine whether the cash drawers and change funds contained the appropriate amount of cash at a specific point in time, whether 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. At the time of the unannounced cash count, funds available for verification consisted of the cash registers and the change fund secured in the safe located within the office's secure storage room.

OVERALL EVALUATION:

The Audit Team successfully verified one (1) change fund totaling $550.00. Cash reconciliation identified a $2.00 overage in the daily register that was not reflected in the Daily Reconciliation (DR) Report. No other discrepancies were identified during the unannounced cash count. The Audit Team observed that the physical safeguarding controls were satisfactory.

The Audit Team also observed several operational practices that support cash accountability. Entrance fees are tracked using pre-numbered admission ticket stubs and rotating color-coded swim wristbands are provided to patrons to ensure morning and afternoon swim fees are paid.

which also facilitates proper reconciliation. In addition, the increasing use of online camping decal purchases has reduced the volume of cash transactions processed on-site.

At the time of the Audit Team's arrival, all change funds and cash collections were secure. Specific results and opportunities identified by the Audit Team's cash count are as follows:

Control Strengths:

- One (1) change fund totaling $550.00 was verified and properly accounted for.
- The change fund custodian was verified.
- Controls are in place to ensure that only authorized personnel can gain access to restricted areas.
- Appropriate controls were in place to ensure that funds are secured each day and night.
- Deposits are prepared and verified under dual control by a park supervisor and another staff member.
- Cash is secured in a locked safe after business hours.
- Several surveillance cameras were operating around the entrance booth.
- Increased utilization of online camping decal purchases reduced cash handling risk by decreasing the volume of cash transactions processed on-site.

Control Opportunities:

- The Audit Team identified a $2.00 overage in the daily cash register that was not reflected in the Daily Reconciliation (DR) Report. Management should ensure all cash shortages and overages, regardless of dollar amount, are documented and that overages are deposited.

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