



# VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER  
HILLSBOROUGH COUNTY, FL

**DATE:** April 21, 2026

**TO:** Scott Trebatoski, Director of Pet Resources

**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, County Finance

**SUBJECT:** Management Memo #179 – Cash Count at Pet Resources, Site #161

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## **OBJECTIVE:**

On Wednesday, April 8, 2026, the County Audit Department conducted an unannounced cash count at the Pet Resource Center, site #161. 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. At the time of the unannounced cash count, the only funds available to be counted were the change funds located in a safe in the supervisor's office.

## **OVERALL EVALUATION:**

All cash amounts for the \$1,800.00 combined change funds for site #161 were verified and accounted for with no shortages or overages. No cash transactions had taken place during the day at the time of the cash count. The Audit Team also observed that the physical safeguarding controls were satisfactory.

At the time of the Audit Team's arrival, all change funds were secured within the money safe in the supervisor's office. Specific results and opportunities of the Audit Team's cash count are as follows:

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### **Control Strengths:**

- Controls are in place to ensure that only authorized personnel can gain access to restricted areas.
- Procedures are in place to ensure that each custodian maintains control of their active change fund during breaks.
- A dual control is in place whenever change is needed from the safe.
- Appropriate controls were in place to ensure that funds are secured each day and night.

### **Control Opportunities:**

- The Audit Team observed that the safe that contains the change fund is securely locked within an office. However, there is currently no practice in place to require the safe combination to be updated when changes in personnel occur. To strengthen internal controls, management should ensure that the safe combination is updated whenever there is a change of staff with access to it.
- 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.
- Management should consider implementing a formal log system for the lost and found safe. During the site visit, it was observed that the safe was overflowing with items such as cell phones and credit cards, and currently, there is no log to track what is being added or removed. Establishing a log will ensure accountability, help identify items efficiently, and support a structured process for returning lost property. Additionally, management should consider implementing a policy for the timely disposal of items after a set period to prevent the accumulation of unclaimed items.

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

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