DATE: July 28, 2026

TO: Christopher Jones, Acting Director, Water Resources Department

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

COPY: Tom Fesler, Chief Financial Administrator
George Cassady, Assistant County Administrator
Irina Nashtatik, Chief Financial Officer, County Finance
Paige Valiente, Senior Accounting Manager, County Finance

SUBJECT: Management Memo #184 – Cash Count at Public Utilities, Site #063.

OBJECTIVE:

On Tuesday, July 14, 2026, the County Audit Department conducted an unannounced cash count at the Public Utilities Office, site #063, at the Brandon Support Operations Complex (BSOC). 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.

OVERALL EVALUATION:

All cash amounts for the $1,100 associated with the six change funds for site #063 were verified and accounted for. The Public Utilities Office utilizes a safe only accessible by limited staff to secure the cash. Cash drawers with lockable till lids are locked in the safe and the lids to the tills can only be unlocked with a key kept by the assigned cashier. Specific results of the Audit Team's cash count are as follows:

Control Strengths:

- Adequate camera coverage exists across key areas, including the cashier floor, safe room, main lobby, and exterior drive-thru.
- Access to restricted areas (safe room, cashier workstation, secured hallways) is limited to authorized personnel through badge or key controls.
- Change funds and daily collections were verified with no overages or shortages, and system totals matched physical cash on-hand.
- Courier pickup controls are in place, including deposit verification, manifest signatures, and secure overnight storage.
- During the cash count, cash handling and verification procedures appeared to be properly executed, including cashier reconciliation of their change funds, manager re-counts, and secure overnight storage of funds.

Control Opportunities:

- One change fund was stored in a locked file cabinet rather than the combination safe. For consistent security, all change funds should be stored in the safe.
- The courier roster used to verify armored car personnel is outdated (from 2022). Management should contact the current Armored Car and ATM Services vendor to obtain an updated photo roster and display it in a visible area so staff can accurately verify authorized courier personnel. Management should also request updated rosters whenever guard changes occur or on a routine basis to ensure continued accuracy.
- Safe and lock box combinations are not updated when there is employee turnover, increasing the risk of unauthorized access over time.

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