



Report # 2025-10

Summary of Cash Control Reviews

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Inspector General



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Polk County, Florida

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INSPECTOR GENERAL AUDIT REPORT

Report #2025-10: Summary of Cash Control Reviews

The Honorable Board of County Commissioners

We have conducted reviews of all Divisions of Polk County Board of County Commissioners that handled cash, checks, or credit cards. For those programs with findings, we followed up to assure that weaknesses in internal control were addressed sufficiently to protect County revenues.

Our audit objectives were to determine the adequacy of controls over cash handling, verify the accuracy of recorded revenue, and observe the safekeeping of assets. The scope of our audits included review of internal controls, walkthrough of operations with key employees, interviews of staff, and evaluations of procedures, policies, and controls. We also performed unannounced cash counts and reviewed cash receipt documentation.

We greatly appreciate the cooperation and assistance provided by division staff and management during the course of our reviews, and their prompt action to address potential issues. All initial findings were corrected promptly upon follow-up.

We hope you find this report useful in ensuring that Polk County government provides the best possible services to our residents.

Respectfully submitted,

Lita McHugh, CPA, CIG, CIGI
Inspector General

Approved:

Stacy M. Butterfield, CPA
Clerk of the Circuit Court and County Comptroller

Results

Our review of cash controls focused on all programs where employees handled cash, credit cards, or checks to collect funds on behalf of the County. We referred to the memo "Internal Controls for Cash Receipts and Revenue" prepared by the Clerk's office that was previously communicated to County employees as a reference for best practices.

Overall, most programs implemented good internal controls, to include:

- separation of incompatible duties by using different employees,
- accurate recording of fees collected,
- timely provision of receipts to customers,
- restrictive endorsement of checks received,
- safeguarding and prompt deposit of funds collected,
- monitoring by management of over and short amounts.

We communicated observations and recommendations to management via individual reports for each Division. Management for each program provided action plans to address findings, if any, providing the name of the responsible employee and a target date.

We followed up with the Divisions where there were findings or recommendations. All programs successfully implemented the proposed actions plans to mitigate any internal control issues found during our review.

A summary of the areas we visited and the types of issues noted is below.

Conclusion:

Overall, BoCC Divisions generally follow best practices in the handling of cash, checks, and credit cards.

For those programs where the IG found potential weakness, management responded timely to observations and recommendations.

Issues by Program Tested

	none	a	b	c	d	e	f	g	h	i	j	Corrected?
Law Library (courtesy only)			x									n/a
Rohr Home (now closed)		x										n/a
Indigent Health Care	x											
Information Technology	x											
Utilities			x	x								yes
Code enforcement					x	x	x					yes
Housing / Neighborhood Dev	x											
Healthy Families	x											
Water Resource Enforcement	x											
Parks: Bone Valley ATV Park								x				Yes
History Center									x			Yes
Park Campgrounds											x	See recent follow-up
Saddle Creek gun range	x											
Parks' Recreation section	x											
Parks Fiscal	x											
Solid Waste					x				x		x	yes

Findings:

- a. Incompatible duties performed by one person
- b. Change fund (petty cash fund) undocumented or unneeded
- c. Unsigned check received from customer (lack of policy)
- d. Checks not restrictively endorsed promptly
- e. Unofficial receipt book in use, not reconciled to cashier's receipt book
- f. Delay in transfer/ deposit of funds
- g. Inaccurate amount collected from customer, no notification to supervisor
- h. Safeguarding of funds issue
- i. Funds received not agreed to bank deposits
- j. Additional support needed for manual transaction