



VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

DATE: September 28, 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, Compliance, Communities & Conservation
Daniel Campbell, Senior Director, County Finance
Paige Valiente, Senior Accounting Manager, Revenue & Cash Management, County Finance

SUBJECT: Management Memo #187 – Cash Count at Lettuce Lake Park, Site #048

OBJECTIVE:

On August 13, 2026, the County Audit Department conducted an unannounced cash count at Lettuce Lake Park, site #048. 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:

At the time of the Audit Team's arrival, there was one active cash drawer and one other drawer not in use. A portion of the change fund was used to start the cash drawer; the remainder of the change fund was secured in the safe located within a secure office. The Audit Team successfully verified the entire change fund totaling \$450.00 with no discrepancies identified.

Overall, the Audit Team concluded that controls are appropriately designed and operating to safeguard cash, although there are opportunities for improvement. Specific results and opportunities identified by the Audit Team's cash count are as follows:

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Control Strengths:

- One (1) change fund totaling \$450.00 was verified and properly accounted for.
- The change fund custodian was verified.
- Appropriate controls were in place to ensure that funds are secured each day and night.
- Deposits are prepared and verified in the presence of two (2) park staff members.
- Cash is secured in a locked safe after business hours.

Control Opportunities:

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.

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

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