



# VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER  
HILLSBOROUGH COUNTY, FL

**DATE:** April 21, 2026

**TO:** John Muller, Director of Facilities Management & Real Estate Services

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

**COPY:** Greg Horwedel, Deputy County Administrator  
Irina Nashtatik, Chief Financial Officer, County Finance  
Paige Valiente, Senior Accounting Manager, County Finance

**SUBJECT:** Management Memo #180 – Cash Count at the Pierce St. Parking Garage, Site #332

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## **OBJECTIVE:**

On Wednesday, April 15, 2026, the County Audit Department conducted an unannounced cash count at the Pierce St. Parking Garage, site #332. 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.

## **OVERALL EVALUATION:**

All cash amounts for the \$1,300.00 change fund and the day's collections were accounted for by the Audit Team and an overage of \$7.88 was identified. Physical safeguarding controls were satisfactory.

The Pierce Street Garage utilizes a safe and two pay stations only accessible by authorized staff. A third walk-up pay station close to the elevators has been closed for over a year and is used for parts when the other pay stations experience breakdowns.

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The change fund is dispersed between the two pay stations and the safe. The safe and the pay stations are secured and restricted by adequate access controls. Specific results of the Audit Team's cash count are as follows:

- The change fund, maintained in the two pay stations and the safe, is subject to monthly counts by staff.
- The total collections in the cashiering system for the day matched the amount of cash collections on-hand.
- Only the supervisor and two administrative assistants have access to the safe and pay stations.
- Controls are in place to ensure that only authorized personnel can gain access to restricted areas.
- The change fund amount was counted by the Audit Team with an overage of \$7.88.
- Appropriate controls were in place to ensure that funds are secured each night.
- There are cameras located around the garage, exits, and entrances.
- Deposit amounts are reconciled against system generated reports.

Other observations and improvement opportunities include:

- Remit the \$7.88 overage to County Finance to be deposited and recorded as an overage. Future overages should be remitted in a similar manner.
- One exiting vehicle was observed skipping the pay station by closely following the car before them. The gate was closing, but it appeared the sensor was activated and the gate re-opened to avoid contacting the vehicle. Management should consider monitoring this type of activity for potential corrective action if it escalates due to the potential loss of parking revenues.

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

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