CRYSTAL SCONIERS
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
WALTON COUNTY, FLORIDA

571 U.S. Highway 90 East
DeFuniak Springs, Florida 32433
850.892.8115

31 Coastal Centre Boulevard
Santa Rosa Beach, Florida 32459
850.267.3066

DATE: November 12, 2025

TO: Crystal Sconiers, Clerk of the Circuit Court and Comptroller

FROM: Kelly Cornelius, Inspector General

SUBJECT: Unannounced Cash Count – Clerk of the Circuit Court and Comptroller Courts Departments

We conducted an unannounced cash count of petty cash for the Clerk of the Circuit Court and Comptroller's Courts Departments on November 12, 2025. The purpose of this count is to periodically verify the existence and amount of the funds and to observe, to the extent possible, the cash collection procedures and physical safeguards in place. Given the nature of this work, the count is conducted at a random time without notice. This review does not constitute a full review of all cash collection procedures or physical safeguards of cash; such would be the subject of a separate engagement.

We compared the amount recorded in the General Ledger as petty cash funds to the amounts held at the Clerk of the Circuit Court and Comptroller's Courts Departments. The result of the count was outstanding, with no discrepancies noted.

We would like to commend management and staff at the Clerk of the Circuit Court and Comptroller's Courts Departments for their assistance and cooperation. If you have any questions or wish to discuss this further, please contact our office.

Sincerely,

Kelly D. Cornelius, CPA, CIA, CIG, CIGA, CIGI, CFE, CFF, CVA, CGMA, CPM
Inspector General
Walton County Clerk of the Circuit Court and Comptroller

Attachment 1: Unannounced Cash Count Results – Clerk of the Circuit Court and Comptroller Courts Departments

Attachment 1

Walton County Clerk of the Circuit Court and Comptroller
Department of Inspector General
Unannounced Cash Count Results – Clerk of the Circuit Court and Comptroller Courts Departments
November 12, 2025

Clerk of the Circuit Court and Comptroller Courts Departments
Cash Count Over/(Short) Results

Location	11/12/2025 Over/(Short) Results
Courts Departments - 1	$0.00
Courts Departments - 2	$0.00
Courts Departments - 3	$0.00
Courts Departments - 4	$0.00
Courts Departments - 5	$0.00
Courts Departments - 6	$0.00
Courts Departments - 7	$0.00