



MICHELLE R. MILLER
CLERK OF THE CIRCUIT COURT & COMPTROLLER
ST. LUCIE COUNTY, FLORIDA

February 9, 2026

To: Mr. Gregory Atkinson, Assistant Director of Public Utilities & Solid Waste
Ms. Corissa Gamble, Solid Waste Administrative Manager

From: Linda J Connor, Head Internal Auditor [ljc](#)

Re: Cash-handling procedure improvements

On January 12, 2026, a deposit was prepared and collected by Brinks for deposit into the County's Wells Fargo bank account. On January 14, 2026, Wells Fargo notified the County that the January 12 deposit included a counterfeit \$20 bill, resulting in a \$20.00 reduction to the total deposit amount.

On January 21, 2026, our auditor and a member of the County Finance Department conducted a cash drawer audit at the landfill. The audit confirmed that all cash drawers were accurate. Following the audit, we discussed the current process for handling cash payments from customers disposing items at the landfill. During this discussion, it was identified that landfill staff were using the counterfeit detection (money marker) pens to verify the authenticity only \$50 and \$100 currency. They were not using it for lower denomination of cash received.

Since the County has now received and accepted a counterfeit \$20 bill, we recommend that all cash payments in denominations of \$20 and higher be verified at the time of the transaction. This will allow staff to immediately notify the customer if a bill is counterfeit and request an alternative form of payment. While using the counterfeit detection marker may slightly increase customer wait time, verifying bills during the transaction—rather than at the end of the day when the deposit is being prepared—will reduce the County's exposure to counterfeit currency and prevent losses in future deposits.

Failing to verify \$20 bills and higher denominations at the time of payment creates a significant financial and operational risk to the County. Counterfeit currency is often difficult to detect after the transaction has been completed, and once a counterfeit bill is included in a deposit, the County has no ability to recover the funds or identify the customer who provided it. This results in a direct loss of revenue and reduces the accuracy of daily deposits.

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In addition, repeated acceptance of counterfeit bills may indicate weak internal controls over cash handling and increases the likelihood of continued financial losses. Implementing bill verification for all \$20 and higher denominations at the point of sale helps prevent counterfeit currency from entering deposits and protects the County from avoidable financial exposure.

Although counterfeit bills are rare, the \$20 bill is the most frequently counterfeited denomination domestically due to its high-volume use in cash transactions. The \$100 bill is the second most common.

Using the money maker marker is an important internal control that helps ensure the County is receiving legitimate currency at the time of payment. By verifying the authenticity of \$20 bills and higher denominations during each transaction, staff can immediately identify counterfeit bills and request an alternative form of payment before the customer leaves. This reduces the risk of counterfeit currency being included in daily deposits and prevents direct financial loss to the County. Consistent use of the marker also strengthens cash-handling procedures, supports deposit accuracy, and demonstrates due diligence in protecting public funds.

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