



## DONALD C SPENCER

CLERK OF COURTS AND COMPTROLLER --- SANTA ROSA COUNTY, FLORIDA

Clerk of the County Court  
Recorder of Deeds  
Clerk and Accountant of the Board of County Commissioners  
Custodian of County Funds  
County Auditor

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### MEMORANDUM

**DATE:** February 4, 2013

**TO:** Donald C. Spencer, Clerk of Court and Comptroller

**FROM:** Wade Burroughs, Internal Auditor

**CC:** Jay Volunteer Fire Department  
Hunter Walker, County Administrator  
Michael Burton, Financial Services Administrator/Fiscal

**SUBJECT:** Jay Volunteer Fire Department Review

The Jay Volunteer Fire Department was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit on May 24, 1990 in accordance with County Ordinance 90-23.

This review covers a twelve (12) month time frame beginning October 1, 2011 and ending September 30, 2012.

- The department utilized all funds received from the County pursuant to the budget approved by the County.
- The department submitted to the County proof of all expenditures for the 11-12 fiscal year and the bank account was reconciled monthly on a timely basis except as noted below.
- Checks numbered 4547 – 4959 were issued during the 11-12 fiscal year and have been accounted for in this review. Proof of invoice was provided for all checks except as noted below.
- All County MSBU disbursements were deposited in the Jay Volunteer Fire Department money market account by Board Support Service. This review revealed the records are properly maintained and expenditures are supported by underlying documentation except as noted below.

This review is strictly to determine the financial compliance of the department with regards to the MSBU funds received from Santa Rosa County, payable to the department. It does not imply or intend to cover or comment upon any other covenants. Work papers are available for further review.

**Finding 2012-01** – Inadequate or no supporting documentation was provided for the following expenditure.

- Check 4859 dated 7/9/12 to Office Depot for \$137.96. No supporting documentation provided.

Recommendation: Supporting documentation should be retained and provided for all expenditures.

**Finding 2012-02** – Supporting documentation that was provided in the last four (4) months was very unorganized and difficult to review.

Recommendations:

- Supporting invoices should be marked with the date paid, amount paid and check number.
- If the amount paid does not agree with the amount on the invoice, make a note as to why there is a difference.
- Invoices should be mounted in check order and not folded and/or stapled where the reviewer has to dismantle the binder to read it.

There were no prior year findings.