



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

6495 Caroline Street
Milton Florida 32570
P O Box 472
Milton, Florida 32572
Telephone: (850) 983-1975
Fax: (850) 983-1986
www.santarosaclerk.com

MEMORANDUM

DATE: March 19, 2014

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, 2012 and ending September 30, 2013.

- 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 12-13 fiscal year and the bank account was reconciled monthly on a timely basis.
- Checks numbered 4960 – 5330 were issued during the 12-13 fiscal year and have been accounted for in this review. Supporting documentation was provided for all checks.
- 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.

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 2013-01 – Payment to Emergency Medical Products, Inc., for two invoices of medical supplies was made based on the invoices and again based on statements which resulted in duplicate payments totaling \$334.40.

Recommendation: Payments for goods and services should only be based on supporting invoices. Statements should be used to determine that all invoices have been accounted for and payments properly credited. The department should follow up with the vendor to get a credit or refund for the overpayment.

Follow-up on prior year findings: The prior year findings involved the lack of supporting documentation on one expenditure and poorly organized and difficult to review documentation. This year supporting documentation was provided for all expenditures and the documentation was well organized and easy to review.