



**DONALD C. SPENCER**  
CLERK OF THE CIRCUIT COURT & COMPTROLLER  
SANTA ROSA COUNTY, FLORIDA

Clerk of the County Court & Comptroller  
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](http://www.santarosaclerk.com)

## MEMORANDUM

**DATE:** July 21, 2015

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

**FROM:** Wade Burroughs, Internal Auditor

**CC:** Bagdad Volunteer Fire Department  
Hunter Walker, County Administrator  
Deb Grinde, Emergency Management  
Brad Baker, Emergency Services Coordinator  
Michael Burton, Finance Director

**SUBJECT:** Bagdad Volunteer Fire Department Review

The Bagdad Volunteer Fire Department was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit on May 28, 1992 in accordance with County Ordinance 92-06.

This review covers a twelve (12) month time frame beginning October 1, 2013 and ending September 30, 2014.

- 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 13-14 fiscal year and the bank account was reconciled monthly on a timely basis.
- Checks numbered 1001 – 1021, 1381 - 1388 and 5351 - 5660 were issued during the 13-14 fiscal year and have been accounted for in this review. Proof of invoice was provided for all checks.
- All County MSBU disbursements were direct deposited in the Bagdad Volunteer Fire Department money market account by Board Finance. 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.