



**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

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## MEMORANDUM

**DATE:** July 9, 2015

**TO:** Don Spencer, Clerk of Court

**FROM:** Wade Burroughs, Internal Auditor

**CC:** East Milton Volunteer Fire Department  
Hunter Walker, County Administrator  
Michael Burton, Finance Director  
Brad Baker, Emergency Management Director  
Tom Lloyd, Operations Chief

**SUBJECT:** East Milton Fire Department Review

The East Milton Volunteer Fire Department (EMVFD) 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. The checking account appears to be reconciled properly.

Checks numbered 5721 – 5939 and 5444 – 5920 were issued during the 13-14 fiscal year and have been accounted for in this review except as noted below. Proof of invoice was provided for all checks except as noted below.

All County MSBU disbursements were deposited in the East Milton Volunteer Fire Department checking 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.



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Current year findings and recommendations:

**Finding 2014-01** - There are 166 disbursements that have no supporting documentation.

Recommendation: Check stubs are not adequate supporting documentation. Checks are written based on something, some knowledge given or known by the writer of the check. That knowledge (if there is no invoice from the service/product provider) needs to be fully documented (date service/product was provided, what service/product was provided, who provided the service/product), at the time the check is written. It would give me great comfort also if someone else, besides the writer of the check, would sign off that they approve this expenditure, especially when the writer, signer and the payee are the same person.

**Finding 2014-02** - There were 7 instances where payments were based on statements without further adequate supporting documentation. In one instance it's clearly seen that payment was made twice on some invoices.

Recommendation: Most statements only list invoice numbers and the amount owed. This doesn't provide any information on what was purchased. If you are going to pay by statement, the invoices listed on the statement should be attached and reconciled to the statement.

**Finding 2014-03** - There was one instance where the support was marked VOID yet the check cleared the bank.

Recommendation: I know this is normal with some businesses such as WalMart and Office Depot but this was a payroll check. The circumstances behind the voiding, why the check still cleared, and follow-up should be documented in the file.

**Finding 2014-05** - There were 7 instances where sales tax was paid from MSBU funds that shouldn't have been, totaling \$112.22.

Recommendation: This needs to be reimbursed to the MSBU fund from a non-MSBU source. If I don't receive proof of reimbursement within 30 days of this report date I will instruct the Finance Department to withhold this amount from the next payment.

**Finding 2014-06** - There were 6 instances where late fees, penalties and interest were paid from MSBU funds totaling \$747.04.

Recommendation: This needs to be reimbursed to the MSBU fund from a non-MSBU source. If I don't receive proof of reimbursement within 30 days of this report date I will instruct the Finance Department to withhold this amount from the next payment.



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**Finding 2014-07** - There were 2 instances where supporting documentation did not agree with the amount of the check written.

Recommendation: In these instances, and many others where there are multiple invoices being paid, a tape should be run providing a total that ties to the check. Any differences, and reasons for the differences, should be clearly documented.

**Finding 2014-08** - There were 2 instances where payments were made contrary to the stipend policy described to me. The policy requires 10 runs per month to qualify yet payments were made where only 9 runs were made.

Recommendation: The reasons for deviation from established policies should be clearly documented. Board approval should also be documented.

Check #	Date	Payee	Amount	Group	Notes
5446	9/13/2013	Jackie P. Hart	979.06	A	No supporting documentation
5447	9/13/2013	Scott W. Simmons	876.35	A	No supporting documentation
5448	9/13/2013	Stephen P. Kelly	983.67	A	No supporting documentation
5721	10/4/2013	Tom Hawkins	50.00	A	No supporting documentation
5722	10/4/2013	Phyllis Nick	50.00	A	No supporting documentation
5733	10/8/2013	Donald Shoen	90.00	A	No supporting documentation
5749	10/10/2013	Janice Spivey	100.00	A	No supporting documentation
5756	10/10/2013	Murphy Cassidy Diesel Repair	5,157.44	A	No supporting documentation
5763	10/17/2013	Janice Spivey	50.00	A	No supporting documentation
5768	10/18/2013	Tom Hawkins	100.00	A	No supporting documentation
5766	10/20/2013	Home Depot	265.70	A	No supporting documentation
5775	10/24/2013	Florida State Disbursement Unit	131.40	A	No supporting documentation
5776	10/24/2013	Tom Hawkins	100.00	A	No supporting documentation
5777	10/24/2013	Janice Spivey	100.00	A	No supporting documentation
5457	10/25/2013	Stephen P. Kelly	983.69	A	No supporting documentation
5779	10/30/2013	Truckers 24 Hr.	270.88	A	No supporting documentation
Debit	10/30/2013	Intuit Quickbooks	89.95	A	No supporting documentation
5781	10/31/2013	Tom Hawkins	100.00	A	No supporting documentation
5790	11/4/2013	Stanley Lathan, Jr.	50.00	A	No supporting documentation
5808	11/6/2013	NAPA	260.67	A	No supporting documentation
5810	11/6/2013	District 1 EMS Council	90.00	A	No supporting documentation
5812	11/6/2013	Tom Hawkins	100.00	A	No supporting documentation
5813	11/6/2013	Janice Spivey	50.00	A	No supporting documentation
5853	11/13/2013	Janice Spivey	50.00	A	No supporting documentation
5854	11/15/2013	Tom Hawkins	50.00	A	No supporting documentation
5855	11/15/2013	Janice Spivey	50.00	A	No supporting documentation
5862	11/20/2013	Janice Spivey	50.00	A	No supporting documentation
5863	11/20/2013	Tom Hawkins	100.00	A	No supporting documentation
5870	11/24/2013	Tom Hawkins	100.00	A	No supporting documentation
5871	11/24/2013	Janice Spivey	100.00	A	No supporting documentation
5458	11/29/2013	William J. Thompson	672.00	A	No supporting documentation
5895	12/5/2013	Tom Hawkins	100.00	A	No supporting documentation
5896	12/5/2013	Janice Spivey	100.00	A	No supporting documentation

	5899	12/6/2013	Brooke Jackson	300.00	A	No supporting documentation
	5901	12/12/2013	Tom Hawkins	50.00	A	No supporting documentation
	5902	12/12/2013	Janice Spivey	50.00	A	No supporting documentation
	5478	12/18/2013	Scott W. Simmons	648.45	A	No supporting documentation
	5907	12/18/2013	Tom Hawkins	100.00	A	No supporting documentation
	5908	12/18/2013	Janice Spivey	100.00	A	No supporting documentation
	5909	12/23/2013	Pace Fire Dept.	12.00	A	No supporting documentation
Debit		12/23/2013	Intuit Quickbooks	202.32	A	No supporting documentation
	5479	12/26/2013	William J. Thompson	672.00	A	No supporting documentation
	5912	12/26/2013	Tom Hawkins	200.00	A	No supporting documentation
	5913	12/26/2013	Janice Spivey	50.00	A	No supporting documentation
	5916	12/30/2013	Florida State Disbursement Unit	131.40	A	No supporting documentation
	5917	12/31/2013	Tom Hawkins	50.00	A	No supporting documentation
	5925	12/31/2013	Janice Spivey	100.00	A	No supporting documentation
	5927	12/31/2013	Truckers 24 Hr.	722.27	A	No supporting documentation
	5918	1/1/2014	Robert Toole	435.00	A	No supporting documentation
	5919	1/1/2014	Carla Lathan	150.00	A	No supporting documentation
	5920	1/1/2014	Tom Hawkins	100.00	A	No supporting documentation
	5921	1/1/2014	Aaron King	50.00	A	No supporting documentation
	5922	1/1/2014	Kevin Herman	100.00	A	No supporting documentation
	5923	1/1/2014	James Turman	50.00	A	No supporting documentation
	5924	1/1/2014	Nate Rowlett	75.00	A	No supporting documentation
	5925	1/1/2014	Janice Spivey	100.00	A	No supporting documentation
	5929	1/1/2014	Bill Thompson	500.00	A	No supporting documentation
	5486	1/8/2014	Tom Hawkins	100.00	A	No supporting documentation
	5488	1/8/2014	Janice Spivey	100.00	A	No supporting documentation
	5501	1/16/2014	Janice Spivey	50.00	A	No supporting documentation
	5502	1/16/2014	Tom Hawkins	100.00	A	No supporting documentation
Debit		1/17/2014	East Milton Util Bill	16.94	A	No supporting documentation
	5517	1/22/2014	Janice Spivey	100.00	A	No supporting documentation
	5519	1/22/2014	Tom Hawkins	100.00	A	No supporting documentation
Debit		1/27/2014	East Milton Util Bill	12.82	A	No supporting documentation
	5538	1/30/2014	Tom Hawkins	100.00	A	No supporting documentation
	5542	1/30/2014	Janice Spivey	100.00	A	No supporting documentation

Debit	1/30/2014	Intuit Quickbooks	89.95	A	No supporting documentation
5541	2/3/2014	Bill Thompson	500.00	A	No supporting documentation
5553	2/3/2014	Carla Lathan	150.00	A	No supporting documentation
5557	2/3/2014	James Turman	50.00	A	No supporting documentation
5558	2/3/2014	Daniel Morris	150.00	A	No supporting documentation
5559	2/3/2014	Robert Toole	435.00	A	No supporting documentation
5560	2/3/2014	Kevin Herman	50.00	A	No supporting documentation
5561	2/3/2014	Tom Hawkins	100.00	A	No supporting documentation
5562	2/3/2014	Mike Bogden	100.00	A	No supporting documentation
5564	2/3/2014	Kevin Herman	50.00	A	No supporting documentation
Debit	2/4/2014	Internal Revenue Service	3,808.00	A	No supporting documentation
5569	2/7/2014	Tom Hawkins	100.00	A	No supporting documentation
5570	2/7/2014	Janice Spivey	100.00	A	No supporting documentation
5581	2/13/2014	Tom Hawkins	100.00	A	No supporting documentation
5582	2/13/2014	Janice Spivey	50.00	A	No supporting documentation
5914	2/18/2014	Waste Management	71.22	A	No supporting documentation
5585	2/21/2014	Janice Spivey	50.00	A	No supporting documentation
5587	2/21/2014	Tom Hawkins	100.00	A	No supporting documentation
5593	2/27/2014	Tom Hawkins	100.00	A	No supporting documentation
5594	2/27/2014	Janice Spivey	100.00	A	No supporting documentation
5934	2/27/2014	Hall's Hardware	29.99	A	No supporting documentation
5935	2/27/2014	The McPherson Company	1,215.79	A	No supporting documentation
5939	2/27/2014	Florida State Disbursement Unit	131.40	A	No supporting documentation
5606	3/3/2014	Brooke Jackson	300.00	A	No supporting documentation
5609	3/6/2014	Tom Hawkins	100.00	A	No supporting documentation
5610	3/6/2014	Janice Spivey	150.00	A	No supporting documentation
5608	3/7/2014	William J. Thompson	672.99	A	No supporting documentation
Debit	3/10/2014	United Health Care	1,102.37	A	No supporting documentation
5624	3/12/2014	Janice Spivey	50.00	A	No supporting documentation
5626	3/12/2014	Tom Hawkins	100.00	A	No supporting documentation
5630	3/21/2014	Tom Hawkins	50.00	A	No supporting documentation
5631	3/25/2014	Janice Spivey	50.00	A	No supporting documentation
5640	3/26/2014	Janice Spivey	50.00	A	No supporting documentation
5639	3/28/2014	Tom Hawkins	150.00	A	No supporting documentation

Debit	4/1/2014	Internal Revenue Service	2,441.78	A	No supporting documentation
5645	4/2/2014	Janice Spivey	50.00	A	No supporting documentation
5644	4/4/2014	Tom Hawkins	100.00	A	No supporting documentation
5647	4/7/2014	Tom Hawkins	100.00	A	No supporting documentation
5664	4/9/2014	Janice Spivey	50.00	A	No supporting documentation
5666	4/9/2014	Tom Hawkins	50.00	A	No supporting documentation
5673	4/11/2014	Tom Hawkins	50.00	A	No supporting documentation
Debit	4/11/2014	Internal Revenue Service	2,712.95	A	No supporting documentation
5674	4/15/2014	Janice Spivey	50.00	A	No supporting documentation
5678	4/15/2014	Jackie P. Hart	50.00	A	No supporting documentation
5676	4/17/2014	Tom Hawkins	100.00	A	No supporting documentation
5677	4/17/2014	Brooke Jackson	300.00	A	No supporting documentation
5689	4/24/2014	Janice Spivey	50.00	A	No supporting documentation
5690	4/24/2014	Robert Toole	100.00	A	No supporting documentation
5691	4/24/2014	Tom Hawkins	100.00	A	No supporting documentation
5697	4/30/2014	William J. Thompson	673.01	A	No supporting documentation
5700	4/30/2014	Tom Hawkins	100.00	A	No supporting documentation
5701	4/30/2014	Janice Spivey	50.00	A	No supporting documentation
Debit	4/30/2014	Intuit Quickbooks	89.95	A	No supporting documentation
5950	5/5/2014	Russell Estain III	100.00	A	No supporting documentation
5707	5/8/2014	Tom Hawkins	100.00	A	No supporting documentation
5708	5/8/2014	Janice Spivey	50.00	A	No supporting documentation
5713	5/16/2014	Tom Hawkins	100.00	A	No supporting documentation
5724	5/23/2014	Renee Mathews	50.00	A	No supporting documentation
5725	5/23/2014	Tom Hawkins	100.00	A	No supporting documentation
5727	5/28/2014	Verizon	258.55	A	No supporting documentation
5728	5/30/2014	Tom Hawkins	100.00	A	No supporting documentation
5729	5/30/2014	Renee Mathews	100.00	A	No supporting documentation
5742	6/2/2014	Robert Toole	400.00	A	No supporting documentation
5749	6/6/2014	Renee Mathews	100.00	A	No supporting documentation
5750	6/6/2014	Tom Hawkins	100.00	A	No supporting documentation
5753	6/13/2014	Renee Mathews	100.00	A	No supporting documentation
5766	6/20/2014	Renee Mathews	150.00	A	No supporting documentation
5767	6/20/2014	Tom Hawkins	100.00	A	No supporting documentation

	5775	6/27/2014	Tom Hawkins	100.00	A	No supporting documentation
	5776	6/27/2014	Renee Mathews	100.00	A	No supporting documentation
	5781	7/3/2014	Renee Mathews	100.00	A	No supporting documentation
	5782	7/3/2014	Tom Hawkins	100.00	A	No supporting documentation
Debit		7/8/2014	Internal Revenue Service	2,061.00	A	No supporting documentation
	5801	7/11/2014	Renee Mathews	150.00	A	No supporting documentation
	5802	7/11/2014	Tom Hawkins	100.00	A	No supporting documentation
	5810	7/18/2014	Tom Hawkins	100.00	A	No supporting documentation
	5811	7/18/2014	Renee Mathews	100.00	A	No supporting documentation
	5820	7/25/2014	Tom Hawkins	100.00	A	No supporting documentation
Debit		7/30/2014	Intuit Quickbooks	139.90	A	No supporting documentation
	5827	8/1/2014	Tom Hawkins	100.00	A	No supporting documentation
	5828	8/1/2014	Renee Mathews	150.00	A	No supporting documentation
	5846	8/8/2014	Tom Hawkins	100.00	A	No supporting documentation
	5847	8/8/2014	Renee Mathews	150.00	A	No supporting documentation
	5856	8/15/2014	Tom Hawkins	100.00	A	No supporting documentation
	5857	8/15/2014	Renee Mathews	100.00	A	No supporting documentation
	5866	8/22/2014	Tom Hawkins	100.00	A	No supporting documentation
	5867	8/22/2014	Renee Mathews	100.00	A	No supporting documentation
	5871	8/27/2014	Tom Hawkins	100.00	A	No supporting documentation
	5874	8/29/2014	Renee Mathews	100.00	A	No supporting documentation
	5891	9/5/2014	Professional Pest Control	39.90	A	No supporting documentation
	5893	9/5/2014	Tom Hawkins	100.00	A	No supporting documentation
	5894	9/5/2014	Renee Mathews	150.00	A	No supporting documentation
	5901	9/12/2014	Tom Hawkins	100.00	A	No supporting documentation
	5902	9/12/2014	Renee Mathews	100.00	A	No supporting documentation
	5910	9/19/2014	Renee Mathews	100.00	A	No supporting documentation
	5911	9/19/2014	Tom Hawkins	100.00	A	No supporting documentation
	5864	9/24/2014	Sam's Club	187.96	A	No supporting documentation
	5919	9/26/2014	Tom Hawkins	100.00	A	No supporting documentation
	5920	9/26/2014	Renee Mathews	100.00	A	No supporting documentation
				166	<b>A Count</b>	
						Payment based on statement, no supporting invoices provided.
	5737	10/10/2013	NAPA	624.97	B	

5740	10/10/2013	Local Yokel	386.86	B	Payment based on statement, no supporting invoices provided for \$16.97 and \$14.88
5806	11/6/2013	Hall's Hardware	168.83	B	Payment based on statement, no supporting invoices provided.
5515	1/22/2014	Bound Tree	215.17	B	Payment based on statement, no supporting invoices for \$104.00
5669	4/9/2014	NAPA	318.77	B	Payment based on statement, no supporting invoices provided. Double paid on check 5679.
5679	4/15/2014	NAPA	676.93	B	Some duplicate payment of check 5669.
5850	8/9/2014	NAPA	62.31	B	Payment based on statement, no supporting invoices for \$17.19
5908	9/16/2014	NAPA	114.20	B	Payment based on statement, no supporting invoices for \$60.32
			<b>8</b>	<b>B Count</b>	
5477	12/18/2013	Stephen P. Kelly	717.85	C	Support is marked "VOID" yet check cleared 12/20/13
			<b>1</b>	<b>C Count</b>	
5887	12/4/2013	Office Depot	1,022.36	D	Sales tax \$62.40
5905	12/12/2013	Office Depot	118.46	D	Sales tax \$7.23
5930	1/8/2014	Office Depot	134.10	D	Sales tax \$8.18
5531	1/25/2014	WalMart	54.80	D	Sales tax \$3.35
5607	3/6/2014	Office Depot	96.67	D	Sales tax \$5.90
5611	3/6/2014	GCR Tire Center	258.01	D	Sales tax \$18.01
5695	4/24/2014	Office Depot	117.13	D	Sales tax \$7.15
			<b>7</b>	<b>D Count</b>	
5516	1/22/2014	City of Milton	197.73	E	Late fee \$7.77
Debit	1/31/2014	Okaloosa Gas	29.40	E	Late fee \$1.40
5568	2/5/2014	Internal Revenue Service	1,652.82	E	Penalties \$336.00, Interest \$24.52
5605	3/5/2014	Internal Revenue Service	3,299.22	E	Penalties \$669.35, Interest \$6.69
5625	3/14/2014	City of Milton	426.52	E	Late fee \$24.08
5628	3/19/2014	Waste Management	76.78	E	Late fee \$5.00
5906	9/16/2014	City of Milton	50.23	E	Late fee \$2.23
			<b>7</b>	<b>E Count</b>	
5565	2/5/2014	Florida Stores of Milton	143.93	F	Supporting documents provided are for \$1,057.20,

5743	6/2/2014 Fire Safety USA	6,328.85	F	Supporting invoices provided total \$6,564.35, no
		2	<b>F Count</b>	
5734	6/2/2014 Mariah Kelly	100.00	G	Stipend policy requires 10 runs/month to qualify.
5740	6/2/2014 Mark Tuberville	100.00	G	Stipend policy requires 10 runs/month to qualify.
		2	<b>G Count</b>	

193 **Grand Count**