



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

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MEMORANDUM

DATE: October 22, 2014

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

FROM: Wade Burroughs, Internal Auditor

CC: Munson Volunteer Fire Department
Hunter Walker, County Administrator
Deb Grinde, Emergency Management
Brad Baker, Emergency Services Coordinator
Tom Lloyd, Operations Chief
Michael Burton, Finance Director

SUBJECT: Munson Fire Department Review

The Munson 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, 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 4099 - 4390 were issued during the 13-14 fiscal year and have been accounted for in this review. Proof of invoice was provided for all.

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

Follow-up on prior year recommendations: There were no prior year recommendations.