

Mary M. Johnson

Clerk Circuit Court & County Court

Santa Rosa County

MILTON, FLORIDA 32572-0472

William Wade Burroughs, CFE
Internal Auditor
6495 Caroline Street, Suite B
Milton, FL 32570-4592

Telephone: (850) 983-1955
Fax: (850) 983-1985
Email: burroughsw@flej.net

MEMORANDUM

DATE: February 4, 2009

TO: Mary Johnson, Clerk of Court

FROM: Wade Burroughs, Internal Auditor

CC: Harold Volunteer Fire Department
Hunter Walker, County Administrator
Susan Hoodless, Director of Finance

SUBJECT: Harold Fire Department Review

The Harold 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, 2007 and ending September 30, 2008.

- The department utilized all funds received from the County pursuant to the budget approved by the County except as noted below.
- The department submitted to the County proof of all expenditures for the 07-08 fiscal year.
- Checks numbered 1773 – 1864 and 2105 – 2114 were issued during the 07-08 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 Harold 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.

1. Check 1773 dated 10/3/2007 to Charles Gonzales for \$17.10 – Supporting documentation is a voucher for reimbursement of travel expenses. The voucher is not signed by the payee nor by a supervisor.
2. Check 1776 dated 10/8/2007 to Milton Auto Parts for \$110.36 – Payment is based on a statement for \$101.36. No supporting invoices provided. No explanation for the difference in amount.
3. Check 1778 dated 10/9/2007 to Charles Gonzales for \$17.10 – Supporting documentation is a voucher for reimbursement of travel expenses. The voucher is not signed by the payee nor by a supervisor.
4. Check 1781 dated 10/20/2007 to AT&T for \$106.97 – No supporting documentation provided.
5. Check 1850 dated 7/9/2008 to NFPA for \$101.45 – No supporting documentation provided.