

# Mary M. Johnson

*Clerk Circuit Court & County Court*

*Santa Rosa County*

**MILTON, FLORIDA 32572-0472**

**William Wade Burroughs, CFE**  
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## MEMORANDUM

**DATE:** April 7, 2009

**TO:** Mary Johnson, Clerk of Court

**FROM:** Wade Burroughs, Internal Auditor

**CC:** Navarre Beach Volunteer Fire Department  
Hunter Walker, County Administrator  
Susan Hoodless, Director of Finance

**SUBJECT:** Navarre Beach Fire Department Review

The Navarre Beach Volunteer Fire Department was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit on October 24, 1991 in accordance with County Ordinance 91-27.

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 and the bank account was reconciled monthly on a timely basis.
- Checks numbered 4269 – 4610, 4651 – 4754, 10011-10019 and 1002 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 Navarre Beach 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.

The following exceptions were noted during the review:

1. Check 4278 dated 10/10/07 to Navarre Lumber for \$68.19 – No supporting documentation provided.
2. Check 4282 dated 10/10/07 to AT&T for \$75.80 – No supporting documentation provided.
3. Check 4284 dated 10/10/07 to Citgo Petroleum for \$540.81 – Payment based on statement. No supporting invoice for \$35.63.
4. Check 4285 dated 10/10/07 to Galls for 100.98 – No supporting documentation provided.
5. Check 4287 dated 10/10/07 to AT&T for \$197.64 - No supporting documentation provided.
6. Check 4288 dated 10/10/07 to Waste Management for \$83.86 - No supporting documentation provided.
7. Check 4289 dated 10/10/07 to Sunbelt Fire for \$1,015.84 - No supporting documentation provided.
8. Check 4292 dated 10/12/07 to Walmart for \$109.25 - No supporting documentation provided.
9. Check 4320 dated 11/15/07 to Mike Howard for \$129.72 – Supporting invoice includes \$1.82 in sales tax.
10. Check 4328 dated 11/16/07 to Walmart for \$38.77 - No supporting documentation provided.
11. Check 4329 dated 11/16/07 to Office Depot for \$132.96 - No supporting documentation provided.
12. Check 4348 dated 12/5/07 to AT&T for \$203.08 - No supporting documentation provided.
13. Check 4349 dated 10/5/07 to Principal Life Insurance for \$242.20 - No supporting documentation provided.
14. Check 4350 dated 12/5/07 to Bryants Auto Parts for \$179.76 - No supporting documentation provided.
15. Check 4351 dated 12/5/07 to Gulf Power for \$656.29 - No supporting documentation provided.

16. Check 4352 dated 12/5/07 to AT&T for \$59.89 - No supporting documentation provided.
17. Check 4353 dated 12/5/07 to Backdraft Embroidery (sic) for \$142.50 - No supporting documentation provided.
18. Check 4354 dated 12/5/07 to Okaloosa (sic) county chief... for \$1,250 - No supporting documentation provided.
19. Check 4355 dated 12/7/07 to UPS Store for \$16.58 – No supporting documentation provided.
20. Check 4363 dated 12/14/07 to New Sign Co. for \$1,750- No supporting documentation provided.
21. Check 4376 dated 12/19/07 to The Trophy Center for \$7.95 – Supporting invoice includes \$0.45 in sales tax.
22. Check 4395 dated 1/12/08 to Citgo Petroleum for \$679.59 – Payment based on statement. No supporting invoice for \$26.02. Supporting statement includes \$1.59 in sales tax.
23. Check 4396 dated 1/12/08 to Ken Rudzki for \$21.26 – Supporting invoice includes \$1.30 in sales tax.
24. Check 4414 dated 1/16/08 to PR Cleaning Supply for \$72.02 – Supporting invoice includes \$3.93 in sales tax.
25. Check 4417 dated 1/20/08 to Mike Howard for \$400.00 - No supporting documentation provided.
26. Check 4434 dated 1/30/08 to Robert McClure for \$67.85 - No supporting documentation provided.
27. Check 4435 dated 2/10/08 to Citgo Petroleum for \$990.54 – Payment based on statement. No supporting invoice for \$35.09. Supporting statement includes \$0.26 in sales tax.
28. Check 4436 dated 2/10/08 to Tom Thumb for \$90.03 - No supporting documentation provided.
29. Check 4450 dated 2/13/08 to A&A Lawnmower for \$45.71 – Supporting invoice includes \$0.41 sales tax.
30. Check 4507 dated 3/26/08 to Kevin Rudzki for \$45.10 – Supporting invoice includes \$2.76 in sales tax.
31. Check 4551 dated 5/7/08 to Michael Howard for \$633.75 – Supporting documentation is for \$692.33. No explanation for the difference provided.

32. Check 4558 dated 5/13/08 to O'Reilly Auto Parts for \$125.87 – Payment based on statement. \$97.52 of payment is duplicate of payment on 4/30/08 with check 4544. Credit applied to subsequent statement.
33. Check 4568 dated 5/22/08 to Fire Engineering for \$21.00 – No supporting documentation provided.
34. Check 4569 dated 5/22/08 to Robert McClure for \$9.40 – No supporting documentation provided.
35. Check 4668 dated 7/10/08 to AT&T for \$217.55 – Supporting invoice is for \$201.11. No explanation for the difference provided. Credit provided on subsequent statement.
36. Check 4699 dated 8/6/08 to Mike Howard for \$140.47 – Supporting documentation for \$20.36 is a credit card receipt with no detail.
37. Check 4720 dated 8/19/08 to Grant Winterberry for \$59.50 – Supporting invoices include \$4.12 in sales tax.
38. Check 4722 dated 8/25/08 to Ken Rudzki for \$221.49 – Supporting invoice includes \$13.52 in sales tax.
39. Check 4754 dated 9/15/08 to Mike Howard for \$94.44 - No supporting documentation provided.
40. Check 1002 dated 8/4/08 to Ferrara Fire Apparatus for \$141,191.00 - No supporting documentation provided.