

Mary M. Johnson

Clerk Circuit Court & County Court

Santa Rosa County

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MEMORANDUM

DATE: October 31, 2011

To: Mary Johnson, Clerk of Court

FROM: Wade Burroughs, Internal Auditor

CC: Munson Volunteer Fire Department
Hunter Walker, County Administrator
Susan Hoodless, Director of Finance
Deb Grinde, Emergency Management
Brad Baker, Emergency Services Coordinator

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, 2010 and ending September 30, 2011.

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 10-11 fiscal year and the bank account was reconciled monthly on a timely basis.

Checks numbered 3192 – 3484 were issued during the 10-11 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: In the prior year we recommended the establishment of a written stipend policy and changes to how the stipends eligibility was documented. Those recommendations were implemented.