



## DONALD C SPENCER

CLERK OF COURTS AND COMPTROLLER --- SANTA ROSA COUNTY, FLORIDA

Clerk of the County Court  
Recorder of Deeds  
Clerk and Accountant of the Board of County Commissioners  
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County Auditor

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### MEMORANDUM

**DATE:** December 10, 2012

**TO:** Donald C. Spencer, Clerk of Court and Comptroller

**FROM:** Wade Burroughs, Internal Auditor

**CC:** Harold Volunteer Fire Department  
Hunter Walker, County Administrator  
Michael Burton, Financial Services Administrator/Fiscal

**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, 2011 and ending September 30, 2012.

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 11-12 fiscal year.

Checks numbered 1163 – 1177 and 1301-1487 were issued during the 11-12 fiscal year and have been accounted for in this review. Proof of invoice was provided for all checks.

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.

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.

Followup on prior year findings and recommendations:

In the prior year we determined that 1099s were not prepared nor submitted to the IRS for 2010. Our recommendation that the department prepare 1099s for 2011 was followed.

There were no current year findings.