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April 29, 2025

The Honorable Jason D. English, Esq.
Clerk of the Circuit Court and Comptroller
6495 Caroline Street
Milton, Florida 32570

Re: East Milton Volunteer Fire Department FYE 2024 Review

Clerk English,

Please find enclosed the report on our review of the East Milton Volunteer Fire Department's use of MSBU funds for the period October 1, 2023, through September 30, 2024.

The objective of the review was to evaluate expenditures by the fire department from the MSBU allocation. Expenditures were evaluated to determine whether they were an appropriate use of MSBU funds as delineated in the budget adopted by Santa Rosa County.

During our review, we worked with the battalion chief and the bookkeeper of the East Milton Volunteer Fire Department, who were both helpful to us.

Expenditures were properly supported and appropriate.

Please contact me should you have any questions.

Respectfully,

Teresa Garber, Internal Auditor
Santa Rosa County Clerk of Court
6495 Caroline Street
Milton, FL 32570

CC: East Milton Volunteer Fire Department
Brad Baker, Santa Rosa County Administrator
Jared Lowe, Santa Rosa County Assistant Administrator
Tom Lloyd, Santa Rosa County Public Safety Director
Julie Richardson, Finance Director, Santa Rosa County Clerk of Court

SANTA ROSA COUNTY INTERNAL AUDIT DEPARTMENT



Santa Rosa County Clerk of Circuit Court & Comptroller Internal Audit Department Review of East Milton Volunteer Fire Department's Use of MSBU Funds for FYE 2024 Report Number BCC 2025-03 Issued April 29, 2025

We have conducted a limited scope review of the East Milton Volunteer Fire Department. Our work is derived from language contained in Ordinance 92-06 providing for an audit of expenditures of MSBU funds to confirm proper expenditure of those funds.

Background

The East Volunteer Fire Department is a Florida not-for-profit corporation incorporated under Chapter 617, Florida Statutes. Its corporate status is current.

East Milton Volunteer Fire Department (VFD) was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit (MSBU) on May 28, 1992, in accordance with County Ordinance 92-06. Each year, the VFD submits a budget request to the County. The final adopted budget for the VFD is advanced to them in twelve monthly payments. Funds budgeted to the VFD for the 2023-24 fiscal year were \$604,947.

Objectives and Scope

The objective of our audit was to evaluate expenditures by the VFD from the MSBU allocation. Expenditures were evaluated to determine whether they were an appropriate use of MSBU funds as delineated in the budget adopted by Santa Rosa County. The period covers debits and checks issued and dated between October 1, 2023 and September 30, 2024.

This was a limited scope audit, the purpose of which was to determine whether the VFD expended MSBU funds in accordance with the budget adopted by Santa Rosa County and to ensure that expenditures were an appropriate use of MSBU funds. Our work is not an audit of the financial statements of the VFD the purpose of which is to issue an opinion on those financial statements and, accordingly, we have not issued such an opinion.

Methodology

For the period under review, we obtained relevant accounting records and supporting documentation from the bookkeeper for the VFD. We selected a random sample of expenditures for the period under review. For those examined, we observed images of the cancelled check to confirm the payee. We examined supporting documentation for sufficiency and whether the expenditure was an appropriate use of MSBU Funds. In addition, we traced payments made by Santa Rosa County to bank statements provided by the VFD.

While not part of our review, and to the extent we encounter them, we assessed internal controls in place for design and effectiveness.

Conclusions

Based on our work we have concluded that the East Milton Volunteer Fire Department expended all funds received from the County pursuant to the budget approved by the County. The expenditures examined were properly supported and appropriate. Bank reconciliations were timely prepared.

All County MSBU distributions to the VFD were deposited in the East Milton Volunteer Fire Department bank account at SouthState Bank.

Work papers are available for further review.

End of Report