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June 4, 2025

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

Re: Munson Volunteer Fire and Rescue District
FYE 2024 Review of the use of MSBU Funds

Clerk English,

Please find enclosed the report on our review of the Munson Volunteer Fire and Rescue District'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 district 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 treasurer and the chief, who were helpful to us.

The report was generally good. 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: Munson 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 Munson Volunteer Fire and Rescue District's Use of MSBU Funds for FYE 2024 Report No. BCC 2025-02 Issued June 4, 2025

We have conducted a limited scope review of the Munson Volunteer Fire and Rescue District (VFD). Our work stems from language contained in Ordinance 90-23 providing for an audit of expenditures of the Santa Rosa County Fire Protection Municipal Service Benefit Unit (MSBU) funds to confirm proper expenditure of those funds.

Background

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

The VFD was included in the MSBU on May 24, 1990, in accordance with County Ordinance 90-23. Each year, the VFD submits a budget request to Santa Rosa County (SRC). The final adopted budget for the VFD is advanced to them in twelve monthly payments. Funds budgeted to the VFD for the 2024 fiscal year were \$124,999.

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 SRC. 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 treasurer 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.

Separation of Duties

During the FY 2024 expenditure testing we found instances of checks written and signed by the treasurer to pay monthly stipends to the treasurer and to the treasurer's spouse who serves as the assistant fire chief. Although the President of the VFD initialed her review of the bank statements showing the checks cleared the bank, the checks did not document review and approval by an unrelated party prior to issuance.

Stipend payments to the treasurer and to family members of the treasurer should be written and signed by another individual with check writing responsibility. Such preventative controls will reduce the likelihood of intentional and unintentional error by incorporating others into the process.

Conclusions

Based on our work we have concluded that the VFD expended all funds received from SRC pursuant to the budget approved by the County. The expenditures examined were properly supported and appropriate.

All SRC MSBU distributions to the VFD were deposited into the VFD's bank account at South State Bank.

Work papers are available for further review.

End of Report