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CLERK OF THE CIRCUIT COURT & COMPTROLLER
SANTA ROSA COUNTY, FLORIDA

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September 13, 2021

Donald C. Spencer
Clerk of the Circuit Court and Comptroller
6495 Caroline Street
Milton, Florida 32570

Re: Allentown Volunteer Fire Department Review

Please find enclosed the report on our review of the Allentown Volunteer Fire Department's use of MSBU funds for the period October 1, 2019 through September 30, 2020. 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 both the fire chief and treasurer of the Allentown Volunteer Fire Department who were helpful to us during the review.

The report was generally good. Expenditures were properly supported and appropriate.

Please contact me should you have any questions.

Respectfully,

Samuel S. Scallan, Director, Internal Audit
Santa Rosa County Clerk of Courts

CC: Allentown Volunteer Fire Department
DeVann Cook, Acting County Administrator
Brad Baker, Acting Assistant County Administrator
Tom Lloyd, EMS Operations Chief
Michael Burton, Finance Director
Deb Grinde Emergency Management

**SANTA ROSA COUNTY
CLERK OF THE CIRCUIT COURT AND
COMPTROLLER**

INTERNAL AUDIT DEPARTMENT

REPORT ON

REVIEW OF ALLENTOWN VOLUNTEER FIRE DEPARTMENT'S

USE OF MSBU FUNDS

FISCAL YEAR 2019-20

REPORT NUMBER BCC 20-02

REPORT ISSUED SEPTEMBER 13, 2021

ISSUED BY: SAMUEL SCALLAN, INTERNAL AUDITOR

Report on Review of Allentown Volunteer Fire Department Use of MSBU Funds Fiscal Year 2019-20

We have conducted a limited scope review of the Allentown Volunteer Fire Department. Our work flows from language contained in Ordinance 90-23 providing for an audit of expenditures of MSBU funds to confirm proper expenditure of those funds. Our review was conducted in accordance with Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors.

Background

The Allentown Volunteer Fire Department is a Florida not-for-profit corporation incorporated under the rules of Florida. Its corporate status is current.

Allentown Volunteer Fire Department (VFD) was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit (MSBU) on May 24, 1990 in accordance with County Ordinance 90-23. Each year, the VFD submits a budget request to the County. The final adopted budget for Allentown is advanced to them in twelve monthly payments. Funds budgeted to Allentown for the 2019-20 fiscal year were \$171,025.00

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 to the checking account and checks numbered 5072 to 5254 issued and dated between October 1, 2019 and September 30, 2020.

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 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.

Conclusions

Based on our work we have concluded that the Allentown Volunteer Fire Department expended all funds received from the County pursuant to the budget approved by the County. Expenditures examined were properly supported and appropriate.

All County MSBU distributions to the VFD were deposited in the Allentown Volunteer Fire Department bank account at CenterState Bank.

Work papers are available for further review.

End of Report