



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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November 9, 2020

Dave Carr, Chairperson  
Maywood Wellfleet Rural Fire District  
PO Box 205  
Maywood, NE 69038

Dear Chairperson Carr:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Maywood Wellfleet Rural Fire District (District) for the fiscal year ending 2020. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (2020 Neb. Laws, LB 781, § 8), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the District.

The following information is intended to improve internal controls or result in other operational efficiencies.

## Comment and Recommendation

### Audit Waiver Activity

During fiscal year 2020, the District received \$8,025.20 in Interlocal funds for County Ambulance Service and subsequently paid this amount to the Frontier County Ambulance. The District's audit waiver request failed to include the receipt and disbursement of these funds.

Good internal controls require procedures to ensure that the audit waiver request reports complete activity for the District. Without such procedures, there is an increased risk of lack of transparency.

We recommend the District implement procedures to ensure the audit waiver request reports complete activity for the District.

\* \* \* \* \*

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the District's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the District.

This communication is intended solely for the information and use of the District and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Dakota Christensen** at **402-499-8702** or **dakota.christensen@nebraska.gov**.

Sincerely,

A handwritten signature in black ink that reads "Mark Avery". The signature is written in a cursive style with a long, sweeping horizontal line extending to the right.

Mark Avery, CPA  
Assistant Deputy Auditor