



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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January 4, 2022

Gary Consbruck, Chairperson
Giltner Fire District 8
501 W 6 Road
Giltner, NE 68841

Dear Chairperson Consbruck:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Giltner Fire District 8 (District) for the fiscal year ending 2021. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (2021 Neb. Laws, LB 528, § 51), 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

Lack of Check Payee

The APA obtained the monthly statements for the District's bank accounts from its fiscal year 2021 audit waiver request. From those statements, the APA noted that one District check written during the examination period did not contain a payee, as shown below.

GILTNER RURAL FIRE PROTECTION DISTRICT
47-0662331
GILTNER, NE 68841

DATE: Sept. 21, 2020

PAY TO THE ORDER OF
One hundred eleven and 00/100

Giltner State Bank
A Branch of Henderson State Bank
Member FDIC

Monte A. Obermeier

1463

AMT: 111.00 STS: Paid
CHK: 1463 DATE: 10/06/2020

Good internal controls and sound accounting practices require procedures to ensure that District checks contain a payee. Without such procedures, there is an increased risk for loss or misuse of public funds.

We recommend the Board implement procedures to ensure that District checks contain a payee.

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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 underline.

Mark Avery, CPA
Assistant Deputy Auditor