



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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January 12, 2022

Loyal McFarland, Chairperson  
Bloomfield Fire Protection District  
88068 536 Avenue  
Bloomfield, NE 68718

Dear Chairperson McFarland:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Bloomfield Fire Protection District (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**

#### **Alcohol Purchase**

During the review of the District's bank statements for fiscal year 2021, we observed one check written to Murdo's Aten Resort, totaling \$349.22, for "Dennis meal." We obtained a copy of the Murdos Aten Resort receipt corresponding with this payment, which showed \$62.25 of this purchase was spent on various alcoholic beverages, as shown below.

Nurdo's Aten Resort  
5542' HWY 121  
CROFTON, NE 68730  
402-988-4455

Dine In #85

Server: Abby T. 07/14/2021  
Table: 26 08:35PM  
Guests: 1 Orderpad-7  
Receipt: 130537

6 x Bud Light Tap	21.00
2 x Bud Light Seltzer	8.00
2 x Busch Light Bottle	7.00
2 x Iced Tea	5.00
1 x Bacardi 4.00	4.00
1 x Mideor	3.25
1 x Margarita	7.00
2 x Bud Light Bottle	7.00
1 x Jameson	5.00
1 x Fish Tacos	15.00
1 x 1 lb. Fish Dinner	20.00
1 x 1 lb. Fish Dinner	20.00
1 x Chicken Broccoli Alfredo	16.00
1 x 1/2 lb Fish Dinner	15.00
1 x Philly Cheese Steak	12.00
1 x Steak Tips	20.00
1 x St. Louis Ribs	18.00
1 x Side of Coleslaw	3.00
1 x Blackened Walleye	13.00
1 x Steak Tips	20.00
1 x St. Louis Ribs	18.00
1 x 1/2 lb Fish Dinner	15.00
Service Charge	55.65
Subtotal	333.90
Tax	15.32
<b>Balance Due</b>	<b>349.22</b>

Suggested Tip

15% = 41.74  
18% = 50.09  
20% = 55.65

The purchase of alcohol with public funds is prohibited by Neb. Rev. Stat. § 13-2203(2) (Cum. Supp. 2020), which permits the governing body of a local government to purchase, among other things, only nonalcoholic beverages.

Good internal controls require procedures to ensure all District expenditures are allowable and appropriate. When such procedures do not exist, there is not only an increased risk of noncompliance with State statute, but also an increased risk of loss, misuse, or theft of District funds.

We recommend the District implement procedures to ensure District funds are not expended for the purchase of alcoholic beverages.

\* \* \* \* \*

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 that extends to the right.

Mark Avery, CPA  
Assistant Deputy Auditor