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.

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.

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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,

[Signature]

Mark Avery, CPA
Assistant Deputy Auditor