



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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January 4, 2022

Rex Wilson, Chairperson
Grant Suburban Fire Protection District
76645 Road 330
Grant, NE 69140

Dear Chairperson Wilson:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Grant Suburban 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

Lack of Adequate Documentation

During the review of the fiscal year 2021 audit waiver request, the District lacked sufficient documentation for one payment of \$79 to DJ's Bar & Grill in Grant, Nebraska. The only documentation provided was a copy of the credit card slip; however, no itemized receipt was provided.

Good internal control requires procedures to ensure proper documentation is maintained for all disbursement transactions, including itemized receipts for purchases made with the District's credit card.

Without such procedures, there is an increased risk for loss or misuse of public funds.

We recommend the Board implement procedures to ensure proper documentation is maintained for all disbursement transactions, including itemized receipts for purchases made with the District's credit card.

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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, appearing to read "Mark Avery". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor