



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley  
State Auditor

Mike.Foley@nebraska.gov  
PO Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
auditors.nebraska.gov

November 16, 2023

Roger Topil, Chairperson  
Rising City Rural Fire District  
2911 F Road  
Rising City, NE 68658

Dear Chairperson Topil:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Rising City Rural Fire District (District) for the fiscal year ending 2023. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (Supp. 2023), 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**

### **Negative Bank Balance**

While examining the District's bank statements, the APA noted that the District's checking account had a negative balance from June 9, 2023, to June 20, 2023. During that period, the largest negative balance was \$393. For the fiscal year ended June 30, 2023, the District incurred \$35 in overdraft fees.

Good internal controls and sound business practices require procedures to ensure that funds are available in the District's bank account prior to payment. Without such procedures, additional fees can occur, and there is an increased risk of loss, misuse, or theft of funds.

We recommend the District Board implement procedures to ensure funds are available in the bank account prior to payment.

\* \* \* \* \*

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](mailto: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