



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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October 27, 2023

Jerry Genereux, Chairperson
Campbell Rural Fire District
2049 Road 200
Campbell, NE 68932

Dear Chairperson Genereux:

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

Lack of Adequate Supporting Documentation

In the APA's letter to the District dated January 4, 2023, which can be found on the APA's website, we noted that the District issued a check to the Speakeasy, a steakhouse in central Nebraska. This check was payment for the District's annual Christmas party and potentially included the purchase of alcoholic beverages and payment of Nebraska sales tax. During the review of the District's bank statements for fiscal year 2023, the APA observed the following check written to the Speakeasy, totaling \$698.91, for a "Christmas Party."

CAMPBELL RURAL AMBULANCE
PO BOX 337
CAMPBELL, NE 68932

2-11 2023 1433 76-15731041

Pay to the
Order of Speak-Easy \$698.91
Six hundred Ninety eight and 91/100 DOLLARS

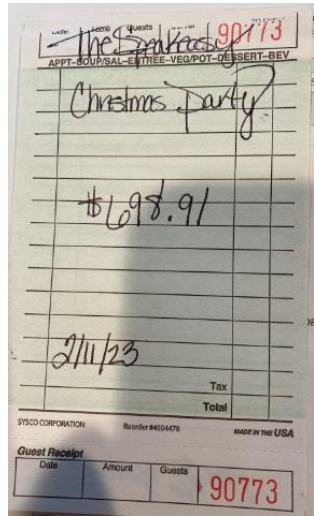
SOUTH CENTRAL STATE BANK

FOR Christmas Party

Jerry Genereux
Bal Conway

1433 02/21/2023 698.91

The APA obtained a copy of the receipt associated with this payment; however, the receipt was not itemized, as shown below:



As an itemized receipt was not provided, the APA is unable to determine what the District purchased as part of their annual Christmas party.

Good internal controls require procedures to ensure that proper documentation is maintained for all disbursement transactions, including itemized receipts for all purchases made.

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

We recommend the Board implement procedures to ensure proper documentation is maintained for all disbursement transactions, including itemized receipts for all purchases made.

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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,

Mark Avery, CPA
Assistant Deputy Auditor