



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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December 9, 2025

Lavon Olson, Chairperson
Alma Rural Fire District
509 Main Street
Alma, NE 68920

Dear Chairperson Olson:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Alma Rural Fire District (District) for the fiscal year ending 2025. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (Supp. 2025), 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

Audit Waiver Balances Variances

While comparing the beginning balance on the audit waiver request submitted for the fiscal year ended June 30, 2025, to the ending balance on the previous year's audit waiver request, we noted that the two balances did not agree. The beginning balance on the 2025 audit waiver request was \$1,206 lower than the ending balance on the 2024 audit waiver request. After inquiry with the District, the 2025 audit waiver request was revised to correct the beginning balance.

However, the APA noted that the ending book balance as of June 30, 2025, as reported on the revised waiver request did not reconcile to the bank balances, as summarized in the table below.

	6/30/2025 Balances
Reconciled Bank Balances	\$ 283,009.19
Book Balance	284,215.45
Variance	\$ (1,206.26)

The 2025 audit waiver request was revised for a second time to reflect the correct balance of \$283,009 as of June 30, 2025.

Good internal controls and sound accounting practices require procedures to ensure that the beginning and ending balances reported on the audit waiver request are accurate and reconciled to the bank balances. Without such procedures, there is not only an increased risk of theft, loss, or misuse of District funds, but also a lack of transparency of the financial position of the District.

We recommend the District implement procedures to ensure that the beginning and ending balances reported on the audit waiver request are accurate and reconciled to the bank balances.

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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", with a long, sweeping horizontal line extending from the end of the name.

Mark Avery, CPA
Assistant Deputy Auditor