NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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November 18, 2025

Brice Thorell, Chairperson
Loomis Fire District 4
108 S. Lowell Street
Loomis, NE 68958

Dear Chairperson Thorell:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Loomis Fire District 4 (District) for the fiscal year ending 2025. **That request has been approved.**

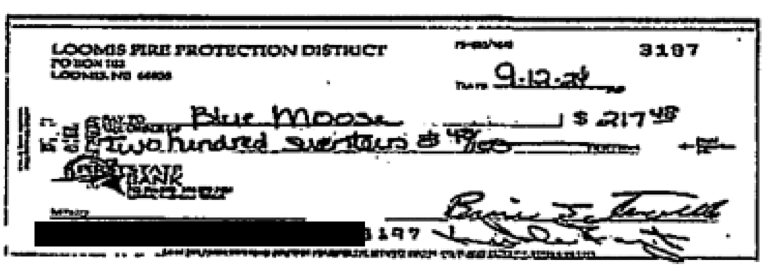
While performing, pursuant to Neb. Rev. Stat. § 84-304 (Supp. 2025), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the District.

The following information is intended to improve internal controls or result in other operational efficiencies.

Comment and Recommendation

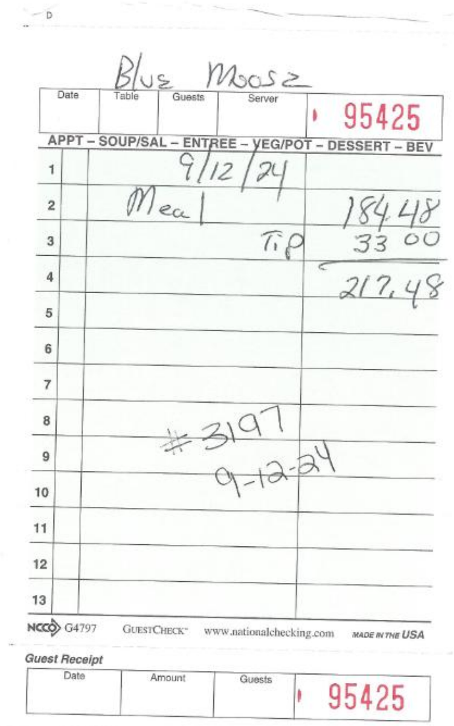
Lack of Adequate Supporting Documentation

While reviewing the District's bank statements, the APA noted that the District issued check #3197, dated September 12, 2024, to Blue Moose, a bar and grill located in Bertrand, Nebraska, in the amount of $217.48. An image of this check is shown below:


LOOMIS FIRE PROTECTION DISTRICT
3197
9-12-24
Blue Moose $ 217.48
Two hundred seventeen & 48/100
[redacted]

#3197 09/18/2024 $217.48

The APA requested a copy of the receipt or other supporting documentation associated with this payment. The following receipt was provided; however, this receipt is not itemized and does not accurately reflect what was purchased.


Blue Moose

Date	Table	Guests	Server	95425

APPT – SOUP/SAL – ENTREE – VEG/POT – DESSERT – BEV

1	9/12/24	
2	Meal	184 48
3	Tip	33 00
4		217.48
5		
6		
7		
8	#3197	
9	9-12-24	
10		
11		
12		
13		

NCCO G4797 GuestCheck www.nationalchecking.com MADE IN THE USA

Guest Receipt

Date	Amount	Guests	95425

Good internal controls require procedures to ensure that an itemized receipt is maintained for all expenditures of District funds to support how the funds were used. Without such procedures, there is an increased risk for the loss, theft, or misuse of District funds.

> We recommend the District implement procedures to ensure an itemized receipt or other supporting documentation is maintained for all District expenditures to support how the funds were used.

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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