



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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January 14, 2026

Rob Huntley, Chairperson
Hadar Rural Fire District
P.O. Box 134
Hadar, NE 68738

Dear Chairperson Huntley:

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

Lack of Oversight of Ambulance Billing Funds

The District operates a rescue and ambulance service, and when patients are transported in a District ambulance, the District bills the patient or their insurance company for this service. The District has contracted with Quick Med Claims, LLC, to provide billing services on behalf of the District. As a result, Quick Med Claims, LLC, will bill the patients or insurance companies, receive the funds, and deposit the funds into the bank account of the District.

However, while reviewing the District's bank statements obtained as part of the 2025 audit waiver request, the APA noted that no ambulance billing funds were received by the District during the fiscal year ended June 30, 2025, and in fact, no ambulance billing funds have been received by the District since September 2023.

After inquiry with the District, the APA was informed that the District contacted Quick Med Claims, LLC, and was informed that the District has been marked as inactive in the company's system since the final quarter of calendar year 2023. As such, ambulance runs reported to Quick Med Claims, LLC, since this date were not billed and no funds were collected. The District was unaware of this status and did not note that ambulance billing funds were not being received until after inquiry by the APA. During this timeframe, the District completed 30 ambulance transports for which funds were not received.

Good internal controls and sound business practices require procedures to ensure that ambulance transports are properly billed and the funds are received and deposited in a timely manner. Such procedures also require a periodic review of billings to ensure all funds due to the District are received. Without such procedures, there is an increased risk for the loss or misuse of public funds.

We recommend the District implement procedures to perform a periodic review over ambulance billings to ensure that all transports are properly billed and all funds due to the District are received and deposited in a timely manner.

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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 to the right.

Mark Avery, CPA
Assistant Deputy Auditor