

RECOMMENDATIONS

It is recommended that:

1. The District verify on a monthly basis that the various payroll deduction has been paid by the District's third-party payroll service provider by the required due dates.
2. The District verify the eligibility of employees for enrollment in a State pension system.
3. Procedures be implemented to ensure that all required vendors receive the IRS Form 1099.
4. Internal controls relating to purchasing be reviewed and enhanced. Furthermore, procedures be developed to ensure all contract awards and purchases are made in accordance with the requirements of the Local Public Contracts Law.
5. The District discontinue the use of the credit card.
6. The Fire District's official depositories be approved on an annual basis by the Commissioners.