

## GENERAL COMMENTS AND RECOMMENDATIONS

- Comment:** The District does not independently verify that the various payroll taxes and deductions are remitted by the District's third-party payroll service provider by the required due dates.
- \* **Recommendation:** The District verify on a monthly basis that the various payroll deductions have been paid by the District's third-party provider by the required due dates.
- Comment:** The District does not obtain Form W-9 from its vendors, nor does the District review their year-end expenditure reports to determine if any vendors are required to receive IRS Form 1099.
- \* **Recommendation:** Procedures be implemented to ensure that all required vendors receive the IRS Form 1099.
- Comments:** Our audit of purchasing revealed the following:
- Purchase orders are not approved prior to the goods or services being received.
  - The District does not obtain the claimant's certification on the purchase order.
  - The District does not have a formal receiving signature on the purchase orders.
- \* **Recommendation:** Internal controls relating to purchasing be reviewed and enhanced.
- Comment:** The District utilizes a credit card to pay certain vendors that do not accept purchase orders.
- \* **Recommendation:** The District discontinue the use of the credit card.
- Comment:** The District's depositories are not approved by the Commissioners.
- \* **Recommendation :** The Fire District's official depositories be approved on an annual basis by the Board of Commissioners.

### Status of Prior Year Recommendations

A review was performed on all prior year's recommendation, the District has taken corrective action on all prior year recommendations, except those denoted by an asterisk (\*).