

## Upper Captiva Fire & Rescue District

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Serving the Community with Pride

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17 May 2023

SUBJECT: FY22 Independent Audit Update

BLUF: There are a number of Excel spreadsheets and printed reports that have not been found on the Chief's computer nor in District files; without those spreadsheets and files, there is a great likelihood that the FY22 independent audit will not be completed by the 16 June 2023 monthly meeting nor be filed with the State of Florida by 1 July 2023, as required by Florida Statute.

1. All documents found, either hardcopy or on the Chief's computer have been provided to the auditor (details provided in the attachment).
2. There are a number of documents that have not been found and, when asked for in November and December 2022, the then current bookkeeper refused to provide them.
  - a. Original budget, all budget amendments (if applicable), and final budget: All signed budget resolutions have been provided but not the Excel spreadsheets provided by the District in the past
  - b. Copy of the FY22 TRIM notice
  - c. Fixed asset listing (including a detail listing of all additions, deletions and transfers made in FY2022) would list all purchases, disposals and losses before 30 September 2022 (such as from Hurricane IAN)
  - d. Copy of the depreciation schedule is part of the fixed asset spreadsheet
  - e. Copy of the physical verification of fixed assets (this uses c. above to create a paper inventory sheet for a wall-to-wall inventory by the Chief or his designee)
  - f. Copies of all new contracts, including lease agreements, loan agreements, etc. entered into during the year.
  - g. Copy of accumulated PTO balances at 9/30/2022 (both Chief Martin and Deputy Chief Dubrasky were paid accumulated PTO balances, apparently based on their say so rather than this missing document, unless I am mistaken)
  - h. Were there any changes to the organizational chart in FY2022? The last version provided by the District had Ron Givens and Mack McMullen (so was inaccurate for at least 2 years)
    - I need confirmation from last year's board that the 2d attachment is correct before I upload it
    - I assumed that Deputy Chief Dubrasky replaced Assistant Chief Denison after 30 Sep
    - If that is incorrect, then I just need the correct information

17 May 2023

SUBJECT: FY22 Independent Audit Update

- i. Were there any amendments to the Chief's employment contract in FY2022? I believe that there were two but Chief Martin's file is not in the filing cabinet:
  - The original (first year) contract is what was previously provided by the District
  - I have an unsigned copy of the Oct 2019 – Sep 2022 contract for 2d – 4<sup>th</sup> year of the contract (not sure if that was the final version or not)
  - I do NOT have a signed copy of the Oct 2021 amendment, if any, that reduced his hours from 3-1/2 shifts per week to 2-1/3 shifts per week
  - I do NOT have a signed copy of the Sep 2022 extension/amendment of that contract through 21 Oct, if any (when the District approved the final contract)
3. As a reminder to the Board and the Public; this is the FY22 Independent Audit of the Chairman Byrnes, Treasurer Jenkins, Chief Martin, and Bookkeeper Lynch-Wishin administration for the period of 1 Oct 2021 – 30 Sep 2022 (before the most recent election).
4. As the current Treasurer, I will NOT attempt to recreate those Excel files from those last provided to our auditor and by guessing on the data.
5. I believe that it is Chairman Byrnes responsibility , as the former Chairman last year, to provide a written statement to the auditor on why those Excel-based files and records cannot be provided by the District.

Bill Fry/Treasurer



**UPPER CAPTIVA FIRE & RESCUE DISTRICT**  
**FYE: 09/30/2022**

	<b>Auditor Notes</b>	<b>Fry Comments</b>
<b>General</b>		
Backup copy of the QB file	Please send me an email with the username & password	Uploaded on 5 May and password provided of 17 Jan 23 back-up; <b>Uploaded 11 May 23 back-up on 12 May</b>
List of all pending or threatened litigation, claims and assessments		<b>Believe this to be NONE since I understand the Denison claim was settled in FY22</b>
<b>Original budget, all budget amendments (if applicable), and final budget</b>		<b>For FY21 Renee provided Excel file; need from Renee (I only have access to UCFRD posted PDFs)</b>
<b>Copy of the TRIM notice</b>		<b>Will search for file copy (but Jason &amp; Renee should have received a PDF version via email)</b>
<b>Assets</b>		
Bank statements from October 2021 to October 2022	Only September 2022 & October 2022 bank statements need to be in electronic form.	Uploaded on 5 May
September 2022 bank reconciliation for all bank accounts		Uploaded on 12 May
<b>Fixed asset listing (including a detail listing of all additions, deletions and transfers made in FY2022)</b>		<b>For FY21 Renee provided Excel file; need FY22 versions from Renee</b>
<b>Copy of the depreciation schedule</b>		<b>For FY21 Renee provided Excel file; need FY22 versions from Renee</b>

Copy of the physical verification of fixed assets	No indication that Tom/Jason/Renee completed inventory between 1 Oct - 31 Dec 22 (before their resignation effective dates)
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**Liabilities**

Copies of all new contracts, including lease agreements, loan agreements, etc. entered into during the year.	If there were no new agreements, please write "none" under the client notes/questions	Will search for file copies (believe only the new Fire Engine .. Thought that was approved FY21 but Renee didn't upload it)
Copy of accumulated PTO balances at 9/30/2022		For FY21 Renee provided Excel file; need FY22 version from Renee
Copy of the LOC statement at 9/30/2022 that shows the ending balance	If the LOC balance is zero at 9/30/22, please provide a document stating that.	Uploaded 5 May
Copy of the LOC renewal document that was entered into in FY 2022		Uploaded 5 May

**Income/Expenses**

941s from 10/1/2021 to 9/30/2022	Uploaded on 12 May
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**PERM**

Were there any changes to the organizational chart in FY2022?	If there were no changes, please write "none" in the client notes/questions field.	FY21 PDF provided by Renee attached; not sure when Denison resigned/replaced by Dubrasky (in FY22 or at start of FY23) but the PDF that she provided them was not accurate (even for FY20)
Did the list of board members and check signers change in FY2022?	If there were no changes, please write "none" in the client notes/questions field.	Updated & Uploaded 5 May
Were there any amendments to the Chief's employment contract in FY2022?	If there were no changes, please write "none" in the client notes/questions field.	For FY21, Renee only provided the initial contract; she did not provide 3 year contract (1 Oct 2019 - 30 Sep 2022) or Oct 2021 amendment that changed shifts from 3-1/2 to 2-1/3
Were there any changes to the Rules & Regs since FY 2014	If there were no changes, please write "none" in the client notes/questions field.	Believe the answer is None

# Upper Captiva Fire & Rescue District

## Organizational Chart



**Fire Chief**  
Jason M Martin

**Deputy Chief**  
Craig F. Denision

**Division Chief**  
Operations  
John Cook

**Division Chief**  
EMS  
Ron Givens

**Division Chief**  
Support  
Mack McMullen

Marine Division  
Facilities  
SCBA / Training

EMS Credentialing  
Records / Reports  
Equipment / Training

Apparatus / Equipment  
Service / Scheduling  
Training

# Upper Captiva Fire & Rescue District

Organizational Chart

