

Upper Captiva Fire & Rescue District

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14 June 2023

SUBJECT: FY22 Independent Audit Update

BLUF: There are still 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, the FY22 independent audit was NOT COMPLETED by the 16 June 2023 monthly meeting (for Board approval) nor will they 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.
2. Yesterday, the auditor informed me that the \$46,000+ contract payable created by our former bookkeeper in November (with a Journal Entry posting date of 30 September 2022) was inappropriate and I will have to correct it in QuickBooks (that will then impact the final Profit & Loss, including the ending reserve balance for FY22, and the final Balance Sheet). That liability will be moved to FY23 and increase the unbudgeted spend on the garage project by that amount, plus the "add-ons" from Royal Corinthian that will be discussed at this month's meeting.
3. There are a number of documents that have still not been found and, when asked for in November and December 2022 by me, and again in May/June 2023 by Commissioner Byrnes, the then current bookkeeper refused to provide them. Strikethroughs of the bullet points below indicate either that the documents were finally found in District files or that the former bookkeeper provided those documents.
 - a. Original budget, all budget amendments (if applicable), and final budget: All signed budget resolutions have been provided in PDF but not in the Excel spreadsheets provided by the District in the past
 - b. Copy of the FY22 TRIM notice (~~Commissioner Byrnes provided one document from our former bookkeeper but a 2d one, apparently generated by the State or County in November 2022, is still required; our former Chief's last workday was 2 January 2023 while our former bookkeeper's last work date was 17 January 2023~~)
 - c. FY22 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.~~ Found; file misfiled
 - 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)~~ Provided by former bookkeeper to Commissioner Byrnes

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- 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 deleted McMullen and Givens (2018 structure) and, working with Chief Cottrell, replaced with Dubrasky and Trujillo and then provided it to the auditor
 - Effective date of that org chart was through 30 Sep 2022
 - A new organization structure is being proposed by Chief Cottrell on Friday
- 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 or provided by the former Board Secretary:
 - The original (first year) contract is what was previously provided by the District (not the one valid for FY21); I had a signed copy in my 2018 email files and I provided that signed copy
 - I provided an unsigned copy of the Oct 2019 – Sep 2022 contract for 2d – 4th year of the contract (but 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)
 - And I provided an unsigned copy of the Oct 2022 – Sep 2023 contract for the 5th year of the contract (but not sure if that was the final version or not)
4. 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); it is not an audit or review of the current processes post January 2023 (or this current board).
5. On 13 June, I received the FY21 Fixed Asset Excel file from the auditor, for the first time (past versions were PDF, some severely "marked up"). 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 but I will try to create the files for FY23 (in preparation for the FY23 audit next year AND to start updating them contemporaneously as the year progresses).
6. I believe that it is Commissioner Byrnes responsibility, as the former Chairman the last 4+ years, to provide a written statement to the auditor on:
 - a. Why those Excel-based files, created by a contractor paid by the District for 8+ years, populated with District owned-data, and still those records cannot be provided by the District
 - b. Why the Board failed in their management oversight of the former Chief in ensuring that District property were contemporaneously recorded in the District's Fixed Asset and Depreciation schedules
7. Regardless, we are unable to discuss a completed audit document at our June meetings, as required by Florida Statute, until those files are found or provided.

Treasurer