

**DAVIE COUNTY
NORTH CAROLINA**

JERUSALEM FIRE DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 2019

MARTIN STARNES

& ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Robin West, Finance Director
The Board of County Commissioners of Davie County, North Carolina
Fire Chief, Jerusalem Fire Department, Responsible Party

We have performed the procedures enumerated below, which were agreed to by the specified parties listed above, on the accounting records and the Statement of Cash Receipts and Disbursements of Jerusalem Fire Department for the year ended December 31, 2019. Jerusalem Fire Department's management is responsible for the accounting records and the Statement of Cash Receipts and Disbursements. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Procedure: Compile the Statement of Cash Receipts and Disbursements, based upon the data provided to us, for the fiscal year ended December 31, 2019.

Finding: No exceptions.

Procedure: Scan all disbursement reports, provided by the unit, in search of any items that may appear unrelated to operations.

Finding: Based upon check payees of the disbursement reports we scanned, no disbursements appeared unusual in nature. Disbursements appear to be for fire protection related purposes.

Procedure: Select a sample of 20% or greater of the cash disbursements during the fiscal year. Agree each selected item to supporting documentation to verify the amount of the disbursement and its account classification. Verify the amount clearing the bank equals the amount of the disbursement.

Finding: No exceptions.

Procedure: Select each cash receipt from the County during the fiscal year and note the date of the County's disbursement to the unit. Verify that the amount provided to the unit by the County was deposited within 10 business days and that the amount clearing the bank equals the amount of the receipt.

Finding: No exceptions.

Procedure: Select a sample of 100% of the disbursements made to the Chief and all board members for Jerusalem Fire Department (using a list of names provided by the County). Agree each selected item to supporting documentation to verify the amount of the disbursement and its account classification. Verify the amount clearing the bank equals the amount of the disbursement.

Finding: No exceptions.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records and the Statement of Cash Receipts and Disbursements of Jerusalem Fire Department for the fiscal year ended December 31, 2019. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be, and should not be, used by anyone other than those specified parties.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
March 9, 2020