

Monday, March 20, 2023-Testimony-Gwinner Volunteer Fire Department- a 40 member all volunteer fire department (GFD)-
Testimony provided by Jerry Waswick. Audit year 2018 by State Auditor Josh Gallion. Auditor states that we "comingled funds" and "spent 30K on alcohol over a five year period". Will provided detail as to how GFD kept Fundraiser funds separate from Tax Levy funds, two accounts, separate account numbers and separate accounting ledgers. 132 transactions total, 96 in the General fund and 36 in the Fundraiser fund. We know what tax levy dollars can and cannot be used for. For this purpose we kept the funds separate and thought we were doing our books correctly and were never informed to the contrary. This is how our books have been kept for decades. The audit didn't find any embezzlement, theft or missing funds. All monies were accounted for.

To be clear, we are fine with being audited. What were not fine with is #1: The high cost of the audit. Initially over 17k, ended up paying 11k. #2: Mr. Gallions continuous embellishment, misrepresentation of the facts and what appears to be intentional public deceit. Its disheartening to see such a high ranking public official conduct himself in the manner in which he does.

(3 minute audio from Feb. 15, 2013 from a local radio broadcast featuring Mr. Gallion)

Re-cap of the audio: Education of the facts, alcohol expense, information on how to properly set up finances (NDFA and NDACo) direction not provided. Statements as to misinformation, uneducated and spending of assessed taxes.

No intent of changing audit practices: Who is next?

Audits: State health department audit. Can we or who can call for an audit of the State Auditor.

Comparison of GDF 2018 audit to other audits of the same standards and accepted principals. Address the cost.

Mr. Gallion has stated on numeroue occasions he is working with the State Legislature to change the laws, but has opposed every proposed

bill.

GFD expenses were not actual tax levied dollars, but the audit fees do directly come out of levied tax assessment.

We welcome any questions.

Year	Food	Drinks	Golf	Restaurant
2016	\$ 2,407.20	\$ 1,622.97	\$ 400.00	\$ 932.28
2017	\$ 1,662.53	\$ 1,567.28	\$ 400.00	\$ 790.00
2018	\$ 1,944.90	\$ 1,982.60	\$ 480.00	\$ 1,200.00
2019	\$ 2,331.84	\$ 1,893.56	\$ 535.80	\$ 1,079.19
2020	\$ 2,729.31	\$ 1,499.04	\$ 400.00	\$ 1,075.00
2021	\$ 3,621.49	\$ 1,659.78	\$ 520.00	\$ 1,486.53
Total	\$ 14,697.27	\$ 10,225.23	\$ 2,735.80	\$ 6,563.00
Average	\$ 2,449.55	\$ 1,704.21	\$ 455.97	\$ 1,093.83

5 year period 2017-2021 = \$ 8,602.²⁶