



Beaver Dam/Littlefield Fire District

630 N. Highway 91, P.O. Box 579

Beaver Dam, AZ. 86432

Telephone (928) 347-5114

www.beaverdam-littlefieldfire.org



Minutes A.R.S. §38-403.01

MINUTES OF FEBRUARY 26, 2026

1. CALL TO ORDER:

Board Chairman Adriance brought the special meeting to order at 6:00 p.m. on FEBRUARY 26, 2026.

2. ROLL CALL OF BOARD MEMBERS/AFFIRMATION OF QUORUM:

Board Chairman:	Doug Adriance	Present
Board Clerk:	Marcia Littlejohn	Present
Board Member:	Dan Reber	Present
Board Member:	Kevin Smith	Absent
Board Member:	Michael Tucker	Present
Administrative Assistant:	Shan Sparks	Present

Also present were:

Finance Director Doris Christolear, Finance Consultant Michelle Arnett and Chief Jeffrey Hunt

3. PLEDGE OF ALLEGIANCE:

By invitation of Board Chairman
Finance Consultant Arnett

4. CALL TO THE PUBLIC:

No comment from public

5. UNFINISHED BUSINESS: DISCUSSION/ACTION

a. Discussion and possible action re: Audited Financial Statement presentation from Squire for FY ending June 30, 2025

Discussion only.

Alex Brotherson from Squire/Hinton Burdick presented the audited financial statement to the Board. He indicated that the audit was very clean. There was only one finding that the fire district would need to address. See the corrective action plan discussion below.

b. Discussion and possible action re: Resolution 2026-01 Accepting Audit Report

Board Member Reber made a motion to adopt Resolution 2026-01 accepting the audit report.

Board Clerk Littlejohn seconded the motion. Motion passed to adopt Resolution 2026-01 accepting the audit report.

4-0-1

c. Discussion and possible action re: Corrective action plan from audit report

Alex Brother from Squire/Hinton Burdick indicated that there was one significant deficiency noted during the audit. 2005-001 Failure to verify Positive Pay exception.

Finance Consultant Arnett reported to the Board that in order to address this finding she has written to the Board of Supervisor to notify them of the finding and is recommending a change in the Standard Operating Procedures (SOP) to address the finding. The SOP now “requires the Finance Director or Finance Coordinator to compare all Positive Pay exceptions against the official record to verify that the warrant was issued and all information on the warrant is correct.”

Board Chairman Adriance made a motion to make the change to the SOP to address the audit finding. Board Member Tucker seconded the motion. Motion passed to make the change to the SOP to address the audit finding.

4-0-1

6. ADJOURNMENT:

Board Clerk Littlejohn made a motion to adjourn. Board Member Reber seconded the motion. Motion passed to adjourn.

4-0-1

Board Chairman Adriance adjourned the meeting at 6:31 p.m. on February 26, 2026.

THIS IS A WORKING DRAFT ONLY AND IS NOT APPROVED UNTIL SIGNED

Beaver Dam/Littlefield
Fire District – Chairman
Governing Board

Date