

Sonoma County Fire Chief's Association

Financial Review, May 9, 2016

On this date I met with Hans Henneberque, Treasurer of the Chief's association to conduct an independent financial review of the SCFCA's accounts.

I was provided records for calendar years 2014 and 2015 for the SCFCA, Training officers, Fire Prevention officers and the Survivor's Fund (Widows and Orphans). Each set of documents contained a balance sheet for the entire year for each account and original bank statements pertaining to each account. All financial reports appeared to be accurate and reflect the information on the original bank statements. The bank statements contained in the Exhibit Section are for first and last month of the year.

The Association uses a voucher system with supplementary information signed by the President and Vice President to authorize issuance of a check before the Treasurer actually produces the instrument. This redundancy increases the security of the system.

Treasurer Henneberque stated that he has taken out a Bond against Errors and Omissions in favor of the Association. He further has taken the precaution of backing up all files on his computer, with back up to flash drives. He has as an additional back up in that his insurance agent and his sons have access to his computer should that become necessary.

Since the SCFCA is a 501©3, the treasurer has filed the proper tax forms with the IRS each year.

It is his practice to purge paper files after 5 years, retaining such records on computer hard drives and flash drives.

It was noticed that the name of the Survivor's Fund and statements to the Widows and Orphans are the same account, the name was changed within the organization but the bank still has the old name on the account. At some point, when the E board feels like attacking the associated paper work, this name change could be submitted to the bank.

After review of the records provided, it is my opinion that the finances of the SCFCA are in proper order and that Treasurer Henneberque is maintaining these records in a responsible businesslike manner. An independent review should be conducted every two calendar years as a matter of responsible operating procedure.

Respectfully Submitted

Frank Treanor