

Sonoma County Fire Chief's Association

Expense Disbursement Procedure

Adopted: October 8, 2014

This procedure is established in accordance with the Sonoma County Fire Chief's By-Laws to appropriate the steps to accomplish the payment of approved expenses for the Sonoma County Fire Chief's Association and the sections that operate underneath the authority of this organization. These sections are:

1. Fire Prevention Officer's (include FITF and Safety Trailer)
2. Operations
3. Safety Pals

The "Widow's and Orphans Fund" is operated as a separate non-profit organization and is not subject to this procedure.

Process:

The Fire Chief's Executive Officers shall select a Treasurer for the organization to receive all income and disburse all expenses for all sections of the organization.

The Treasurer shall be appointed by the President of the Fire Chief's Association with the approval of a majority vote of the membership. The Treasurer may be removed with a majority vote of the Fire Chief's Executive Officers; where upon the Secretary of the Fire Chief's Association shall take over the duties of the Treasurer, until such time as a new Treasurer is appointed.

The Treasurer does not need to be a member of the Fire Chief's Association, however, the Treasurer shall have the ability to be bonded and shall be bonded if so desired by the Executive Officers.

Disbursement Procedure:

All disbursement shall be made with the use of a payment voucher (see sample attached).

- a. Any request for payment from funds shall be made by completing an expense voucher. The voucher shall provide the appropriate information to describe the purpose of the expense, and whom the payment is to be made to.
- b. Any appropriate or required documentation to prove the expense shall be attached to the voucher.
- c. The voucher and attached documentation shall be reviewed and approved by the President and Vice-President of each particular section.

- d. Upon approval of the specific voucher, as evidenced by the officer's signatures, the voucher and attached documentation shall be transmitted to the Treasurer of the section for actual payment by check. The Treasurer shall write the check and make payment to the receiving party, and shall note the check number, check date, and his or her initials on the voucher. The Treasurer shall maintain a record of each transaction in accordance with the records procedure.
- e. Vouchers may be signed, scanned and sent by email to the respective individuals responsible for the implementation of this procedure, in order to allow for timely and cost effective expense disbursement, while maintaining an appropriate level of control and accountability for the organization.

Records Procedure:

The Treasurer of the Chief's Association and respective sections shall maintain the income and expenses records in accordance with standard accounting and bookkeeping practices. The method for reporting income and expenses to the Executive Officer's shall be determined between the Fire Chief's Executive Officer's and specific Treasurer, if not specifically identified in this procedure.

All income and expenses shall be reported to the Executive Officers of each section on a monthly basis through a written report indicating the specific amounts received and disbursed. The Executive Officers shall summarize the financial reporting to their respective sections at period meetings. The Treasurer shall provide all income and expense information to the organizations tax accountant on a calendar year basis for reporting to the Internal Revenue Service, Franchise Tax Board and Secretary of State, in order for the organization to fulfill its legal obligation and maintain its non-profit status.