

## **WRFPD – ANNUAL INTERNAL EXPENSE CONTROLS FOR THE PERIOD 2025 -2026**

The Williams Rural Fire Protection District Internal Expense Controls to be adopted and followed during the 2025-2026 financial year.

**Signature Authority, both check issuance and electronic payments** - The authority to sign for disbursements is restricted to three board members. The three board members, by name at the organization's financial firm, Umpqua Bank, are Heather Glass, Bill Ertel, and Brian Barton. Expenditures over \$2,500.00 require two signatures.

**Expenditure authorizations** – All expenditures are reported by line item in monthly financial reports and approved by the WRFPD Board, in an open public session, and noted in approved board minutes.

**Separation of Duties** – The designated WRFPD Finance person prepares the issuance of check(s), direct deposit, or electronic disbursements from written or electronic invoices. After reviewing the supporting documentation, the disbursement is signed by one of the authorized board members (two signatures if over \$2,500.00). *The Fire Chief and the Board Chair review and acknowledge the expenditure. As noted above, the final step is review and approval by a quorum of the board members.*

**Security** – The Fire Station is secured by coded door access during non-business hours. The Fire Station provides an administrative office with space that is available for the handling and processing of disbursements, financial activities, and board records. The administrative office is locked during non-use hours. There are four keys. One of the keys is held by the Board. A key is secured in a locked key box in the operations-training office. A key is held by the chief. The fourth key is held by the finance person. Blank check stock is secured separately in the administrative office in a locked cabinet. The computer used for district finances is retained in the administrative office to include the QuickBooks software and is password protected. *The designated WRFPD finance person* may take the computer with software off premise for work. The QuickBooks data is backed up monthly and a copy delivered to the Brewster CPA office annually. The Fire Station building is protected by 16 CCTV cameras that utilize a record system with a memory of about two weeks

**WRFPD Credit Cards** – The District *uses four* credit cards. The name on the credit cards will be in the name of a board approved staff and or a board member of the district "WRFPD." The monthly credit card invoice is sent to the district's finance person, independent of the holder. One card is used for Operations and has a \$6,000 limit. The second card is used by the Fire Chief-Administration for monthly and recurring expenses (some vendor invoices are recurring) placed on this card. The card has a \$2000.00 limit. The third card (board member name) with a \$500.00 limit will be held in a locked cabinet. A fourth card is held by the districts fire marshal to support the chipper program with a \$500.00 limit. The Board reviews the charges on the cards during the monthly board meeting. Board members are afforded the opportunity to ask questions and request more detail. As noted above, the final step is review and approval by a quorum of the board members.

**Non-Routine Operational Expenditures (Emergency)** - From time to time an emergency may come up that is not in the course of routine business. In those cases, the Chief or designated

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WRFPD finance person must contact the Chair or Treasurer or another board member, in their absence, and get verbal approval to make the purchase/expenditure which is ratified at the next board meeting. For example, our heat pump failed mid-month, and this process was used to have the system replaced quickly. The threshold for activating this process is \$500.00.

**Bank Reconciliation** – The bank statements are reconciled each month by a board member and the WRFPD clerk/accountant.

**Financial Statements** – Every month, financial statements are to be reviewed by the Fire Chief and the Board Chairperson or designated board member, for accuracy and will be acknowledged as reviewed by signature or initials on each financial statement cover page. The district treasurer is responsible for oversight.

**Safe Deposit Box** – Access requires an authorized board member or a board member person, be designated by name, at the organization financial firm, Umpqua Bank in south Grants Pass. The authorized board members are David Applegate and Bill Ertel. There are two keys. One key is kept locked with the designated WRFPD finance person. The other key is in a lock box that must be accessed by a department officer. The key can only be used in conjunction with a banker at the bank location who records access by eligible members, who present/verify identity via picture ID.

**Gifts and Gift Cards** – The individual limit is \$50.00 with advance Board Approval.

Author: B. Ertel, WRFPD Board Treasurer

Approved by WRFPD Board on 202509XX

 *Heather Glass*  
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09/17/2025 6:19 AM

Heather Glass, Chair

Heather Glass