

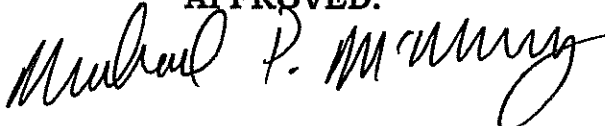
SCOTTS VALLEY FIRE PROTECTION DISTRICT		
STANDARD OPERATING PROCEDURES	ARTICLE: 1	SOP: 1209
	SECTION: 1200	
	SUBJECT: Financial Documentation Review	

Purpose: This procedure provides for the conduct and documentation of the periodic review of warrants, expenses and County records of revenue and expenditures by the Board of Directors in compliance with Policy 1605.

Scope: This procedure applies to the Board of Directors, specifically the members of the Finance Committee, and the Secretary of the Board.

Procedure:

1. Per District Policy 1605, a member of the Finance Committee shall, at least quarterly, review in detail a sampling of the warrants of the District and supporting documentation to ensure they are complete, accurate and follow approved procedures. The warrants shall be compared to the monthly summary listing provided to the Board.
2. At least quarterly, a member of the Finance Committee shall compare the records of revenues and expenses provided to the Board against the records of the County, available through the FAMIS system. The records shall be reviewed for completeness and accuracy using the FAMIS records as the standard.
3. At the first regular meeting of the Board following a review, the member conducting the review shall inform the Board that the review was conducted, which records were examined, and the outcome of the examination. The Secretary of the Board shall note the disclosure in the minutes of the meeting.
4. The member conducting the review shall document the conduct of the review, the records and accounts reviewed, and any discrepancies noted. This shall be done using the attached summary to provide objective evidence of the review.
5. The disposition of any discrepancies shall also be noted on the summary.
6. The summary shall be available for public inspection and provided to the District's auditor during the annual audit of the Districts finances.

DATE: 11/2/2006	APPROVED: 	PAGE 1 OF 1 PLUS 1 FORM
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