

Yamhill Fire Protection District

District Policies, Procedures, & SOG's

MISSION

*Yamhill Fire Protection District is dedicated to
serve and protect our community*

District Policies

ADMINISTRATIVE

ADMIN – 127

Deficiencies in Internal Control

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Issued: May 13, 2019

Reviewed: April 12, 2021

As the Yamhill Fire Protection District Board, we are aware of the lack of segregation of duties that exists within our organization and has been noted by our auditor. We have taken steps to mitigate the risks to our organization by implementing additional review and approval steps, however due to a lack of available resources, we are unable to add the additional staff necessary to remove this deficiency.

The District has taken the following steps to mitigate the risks.

1. Contracted with a District Secretary from another Department to handle all the payroll checks, taxes, and other items that go along with payroll. This person also reconciles all the bank accounts.
2. The Fire Chief enters all the bills and prints the checks.
3. The Fire Chief attaches all checks to the invoices and presents them to the Fire Board for review, approval and signing of the checks. The District requires that all checks be signed by two (2) Fire Board members.
4. The Fire Chief prepares and makes the deposits at the Bank, and those transactions are also presented to the Fire Board for review. Deposits of Tax revenue is done by direct deposit along with several of the grant awards.

Fire Board President – James Phillips

Date

Board Secretary – Joe Tavera

Date