



PURCHASING AND ANNUAL AUDIT

SCOPE

This guideline shall apply to all members of the Stoney Point Fire Department and shall be adhered to by all members regarding purchasing goods and services and auditing of financial and property records.

PURPOSE

To establish the procedures for conducting authorized purchases and conducting financial and property record audits by the Stoney Point Fire Department.

DEFINITIONS

Board of Directors – governing body of Stoney Point Fire Department

Guideline - a general rule, principle, outline of a policy

Member – any career, volunteer, staff, and auxiliary personnel affiliated with the department

Shall - indicates a mandatory requirement

Policy Number

4A.003

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GUIDELINE

The good stewardship of funds and property entrusted to Stoney Point Fire Department are the province of all members of the department.

Purchase of Goods and Services.

Purchases of goods and contracted services shall be conducted in accordance with procedures established in Standard Operating Guideline 4A.002.

Audit of Records

An audit of all financial and property accounts and other records shall be conducted annually in the final month of the fiscal year. Additional audits may be required by the Board of Directors as necessary for accountability. The audit shall be performed by a fully qualified and experienced person or firm that has no personal or business relationship with any member responsible for the records or accounts being audited.

REFERENCES

Stoney Point Fire Department By-Laws
