Subj: **OPEN LETTER TO FIRE DISTRICT BOARD - FINANCIAL DOCUMENTS [Test Email]**
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From: info@cdonewsletter.com
To: info@cdonewsletter.com

KEEPING THE NEIGHBORHOOD INFORMED!

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OPEN LETTER TO FIRE DISTRICT BOARD

Dear Fire District Board Members (Mark Lee - Chair, Jerry Conrad - Clerk, Mary Bowen - Treasurer, Dan Simmons, Sue Dupee):

In our previous 11/08/15 email corre spondence, we provided you with a chart showing discrepancies between the Profit and Loss Report numbers copied to the HB2572 Summary Report and the list of Actuals posted in the Cash Flow Projection Reports presented by the Treasurer for July, August, and September 2015.

We have since acquired and reviewed support documents for June 2015 and July 2015 that provide backup detail associated with the HB2572 Monthly Summary Reports that you have approved.

The support detail documents do not substantiate the Profit and Loss figures copied to the HB2572 Summary. The following reflects the discrepancies between the Profit and Loss copied onto the HB2572 Monthly Summary Reports and the Profit and Loss Reports generated by QuickBooks Accounting Software for June and July 2015.

June	Profit and Loss - as copied to HB2572 Monthly Summary Report as presented to Board	Profit and Loss Report as printed from QuickBooks as Support Detail	DISCREPANCY BETWEEN NUMBER USED IN BOTH REPORTS
Income	40,536.88	7,444.65	33,092.23
Expenses	54,232.83	18,296.03	35,936.80
Total Net Income	(13,695.95)	(10,851.38)	-2,844.57
Significant Math Error Evident			
Board Members Approving:	Mark Lee, Jerry Conrad, Mary Bowen, Dan Simmons		
July	Profit and Loss -HB2572	Profit and Loss-QuickBooks	
Income	4,942.08	4,827.19	114.89
Expenses	28,011.92	35,739.08	(7,727.16)
Total Net Income	(23,069.84)	(30,911.89)	7,842.05
Additional Notes:		Payroll posted as $18,154.47	Payroll figure used in other documents is $9,000 less.
Board Members Approving:	Mark Lee, Jerry Conrad, Mary Bowen		

1. Why are the above discrepancies not important to mention/discuss in the monthly meetings?

2. Additional documents in JUNE Support Details that would seem to warrant Board discussion or questioning:

a. How meaningful is a 3-page Actual Versus Budget Report with only two columns of numbers - no words?

b. Why do multiple checks on the Cochise County Warrant List have different amounts for the same check numbers than posted by the District?

c. Why do several pages of the Cochise County Activity Report Detail have the heading for June 2015 but the data listed is for June 2014, so then, consequently, they do not support the numbers on the County Activity Summary Sheet?

d. What is being done to track 4 deposits for $1200 plus for which the District hasn't received credit for in several months?

e. When did Board Policy change so the Fire Chief can be the only signer on payroll checks?

CDO will be reviewing July support documents in greater detail shortly. CDO is waiting for a public records request to be filled so that they may also review support documents for August and September.

THE F.D. BOARD HAS APPROXIMATELY 1 MONTH TO REVIEW THE HB2572 AFTER THE COUNTY PROVIDES FINANCIAL MONTHLY RECORDS (June Report approved in August).

WE ARE ASKING BOARD MEMBERS WHO HAVE SUBSTANTIAL EXPERIENCE (PRIVATE BUSINESS OWNERS, BANKING, LAW ENFORCEMENT, SYSTEM ANALYSIS), TO RELOOK AND POSSIBLY REVISE INTERNAL CONTROLS AND PROCEDURES SO AS TO MAINTAIN MORE ACCURATE FINANCIAL RECORDS.

WE WOULD LIKE THE F.D. BOARD TO REVIEW HB2572 DOCUMENTS FOR JUNE - SEPTEMBER 2015 AND PROVIDE CORRECTED DOCUMENTS.

Sincerely,
Mary McCool, Chair for the Governing Board of the J-6/Mescal Community Development Organization
Note: Actual Email to Fire District Board contains copies of documents received as public records.

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J-6 / Mescal CDO, 3111 Clark Road, Benson, Arizona 85602

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