

# PROFESSIONAL FIRE FIGHTERS OF CLACKAMAS COUNTY

INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS – LOCAL 1159

Policy: Expenditure and Reconciliation Process

Eboard Approved: 2/13/2026

Policy Statement: This policy applies to all officers, shop stewards, committee members, employees, and representatives of the Professional Firefighters of Clackamas County (PFCC). For the purposes of this policy and tax information, PFCC will be used synonymously with Local 1159.

This policy governs the authorized use, documentation, reconciliation, and audit of all expenditures made under the Local 1159 Employer Identification Numbers (EIN) or members funds that are dedicated to a Local 1159 account outside of the Local's EIN. This policy is intended to align with the Local 1159 Constitution and Bylaws and the Corporate Credit Card Policy.

## Authorized Use of Union Funds

All expenditures must be authorized in accordance with the Local 1159 Constitution and Bylaws, approved budgets, Executive Board actions, and applicable policies. Individuals incurring expenses are responsible for ensuring the expenditure is authorized, reasonable, and allowable prior to spending union funds. Union funds may not be used for personal expenses or for any purpose not related to union business or activities.

Union funds may be used only for official PFCC business purposes, including but not limited to:

- Collective bargaining and labor-management activities
- Member representation, grievances, and arbitration
- Training, education, conferences, and professional development
- Legislative, political, and advocacy activities permitted by law and policy
- Administrative operations, supplies, communications, and approved equipment
- Member engagement activities approved by the Executive Board or membership
- Political Action expenses for candidates, campaigns, training or events.
- Discretionary expenses in line with Union activities and related business

## EIN and Account Requirements

- Any financial account operating under any IAFF Local 1159 EIN is a PFCC account and is subject to this policy.
- Any funds spent by or reimbursed to an officer, steward, member, or representative acting on behalf of Local 1159 are considered union expenditures, regardless of the payment method or account used.
- Separate accounts (e.g., steward accounts, committee accounts, PAC accounts) may be tracked independently but reconciled under the same standards.

### Corporate Credit Cards

- Use of corporate credit cards must comply with the Local 1159 Corporate Credit Card Policy.
- All credit card transactions must be reconciled within thirty (30) calendar days of the statement date.

### Debit Cards

- Debit cards will be issued to Principal Officers and Stewards that hold shop accounts and are the preferred method of payment for authorized expenditures less than \$1,000.00.
- Other Debit cards may be provided at the discretion of the President or Secretary/Treasurer for other accounts that fall under PFCC purview.
- These accounts may include but are not limited to; committee accounts, Flower Fund, Food Fund, Foundation and Political Action.

### Digital Payment Platforms

Any expenditure paid through a digital money transfer platform (including, but not limited to, Venmo, Zelle, Cash App, PayPal, or similar services):

- Must have an invoice or receipt
- Must be uploaded and stored for three (3) years using the Local 1159 Receipt Reconciliation JotForm receipt tracking system
- Must be reconciled within the same or next calendar month as the expenditure

Failure to timely reconcile digital transactions may result in denial of reimbursement or removal of spending privileges.

### Receipt Reconciliation Process

- All expenditures must be reconciled using the Local 1159 JotForm system.
- <https://form.jotform.com/260304850832048>
- Submissions must include:
  - Date
  - Name of person incurring the expense
  - Phone and email
  - Date of purchase
  - Applicable Account

- Budget Line Item
- Vendor name
- Amount
- Description of goods or services
- Certifying signature

### Lost or Missing Receipts

- If a receipt is lost or unavailable, the individual must complete the Lost or Missing Receipt section within the same JotForm.
- Approval of expenses without receipts is not guaranteed and is subject to review by the Secretary/Treasurer.
- Repeated missing receipts may result in removal or suspension of spending privileges.

### Reimbursement

- Members may submit receipts for reimbursement of approved expenditures.
- Reimbursements will apply for official PFCC business purposes, as outlined in this policy.
- Approval shall be made by the President or Secretary/Treasurer and designated shop steward or account holder, as applicable.
- Reimbursements will be submitted through the Receipt Reconciliation JotForm.

### Steward Accounts

- All steward accounts must be reconciled in the same or next month from the expense date using the JotForm process.
- Stewards may choose to utilize a professional bookkeeping service for reconciliation or reconcile expenditures, themselves. The Steward will reimburse the Local for professional bookkeeping or pay for the service directly from the steward account.
- Receipts must be retained for a minimum of three (3) years within the JotForm system.
- Physical receipts may be stored by the steward as a backup.

### Steward Transition and Audit

Upon election of a new shop steward:

- The outgoing steward shall reconcile any outstanding expenses of the account and transfer all records.
- A formal audit shall be required only upon request of the President or Secretary/Treasurer or if unresolved discrepancies exist.
- An audit, if required, may include the outgoing steward, incoming steward, Secretary/Treasurer, other Principal Officer and one member of the incoming steward's shop selected by the incoming steward.

### Treasurer Transition Audit (CBL Requirement)

In accordance with the Local 1159 Constitution and Bylaws:

- The books and accounts of Local 1159 shall be audited whenever a new Treasurer assumes office.
- The audit shall be conducted by the Audit Committee appointed by the President or may be conducted by the Executive Board if no such committee is appointed.
- The audit shall include all accounts under the Local 1159 EIN, reconciliations, receipts, vouchers, and supporting documentation.
- Results shall be provided to the incoming Treasurer, Executive Board, and forwarded to the International General Secretary-Treasurer as required.
- This audit is in addition to the regularly scheduled biannual audit.

#### Review, Oversight, and Enforcement

- All reconciliations are subject to review by the President, Secretary/Treasurer or their designee.
- Members may make a request to review reconciliation through the Secretary/Treasurer. Such requests will be honored within thirty (30) days.
- Accounts may be audited at any time.
- PFCC reserves the right to recover improperly spent funds and impose corrective action, including denial of reimbursement or removal of spending privileges.

#### Certification

By submitting a reconciliation, the individual certifies that all information is accurate and that expenses were incurred for authorized union business. Card holders whose expenses have not been reconciled within the same or next month of the expense, may have spending privileges removed. Submission of false or misleading information may result in disciplinary action and/or repayment, as permitted by law and policy.