



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report
East Pierce Fire & Rescue

For the period January 1, 2017 through December 31, 2017

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**Office of the Washington State Auditor
Pat McCarthy**

November 26, 2018

Board of Commissioners
East Pierce Fire & Rescue
Bonney Lake, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our independent audit report on the District's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy
State Auditor
Olympia, WA

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AUDIT RESULTS

This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

About the audit

This report contains the results of our independent accountability audit of East Pierce Fire & Rescue from January 1, 2017 through December 31, 2017.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the State Auditor to examine the financial affairs of all local governments. Our audit involved performing procedures to obtain evidence about the District's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, based on our risk assessment for the year ended December 31, 2017, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Payroll – gained understanding of controls over payroll and overtime and perform overtime testing for select employees.
- Credit Card Purchases – gained understanding of controls over credit card purchases and performed testing of select transactions.
- Procurement for purchases – sole source contracts, purchases from other entity's contracts (piggybacking) and market conditions procurement exemption.

RELATED REPORTS

Financial

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

INFORMATION ABOUT THE DISTRICT

Formerly Pierce County Fire Protection District No, 22, East Pierce Fire and Rescue (EPFR) was created when the City of Bonney Lake Fire Department, Lake Tapps Fire and Pierce County Fire District 24 merged in 2000 to provide 24-hour emergency medical and fire suppression services. Since then, other cities and fire protection districts have merged with the Department including Pierce County Fire District No.'s 1, 8 & 12, South Prairie Fire District 20, and the Cities of Sumner and Milton.

Today, EPFR serves a population of 94,000 citizens living in and around Bonney Lake, Sumner, Lake Tapps, Edgewood, Milton, South Prairie, and the Ridge Communities. The District covers approximately 153 square miles and protects residents from twelve stations – six staffed and three volunteer, a logistics warehouse, and one water rescue facility. All full-time firefighters are cross-trained as either emergency medical technicians (EMTs) or paramedics and are able to respond to both medical emergencies and fires. The Department's 64 career firefighter-EMTs, 42 career firefighter-paramedics, 16 volunteer firefighters and 25 other command staff members and administrative staff are divided into eight divisions. These divisions include the Operations, Emergency Medical Services, Volunteer, Training, Fire Prevention, Safety, Emergency Management, and Budget and Finance divisions.

An independently elected, seven-member board of citizens, called Fire Commissioners, governs the District. The Board currently consists of seven commissioners. Voters approved a measure to maintain a seven-member board in fiscal year 2014. For fiscal year 2017, the District operated on a budget of approximately \$33.2 million for the General Fund.

Contact information related to this report

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Information current as of report publish date.

Audit history

You can find current and past audit reports for East Pierce Fire & Rescue at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

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