



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Marysville Fire District

For the period January 1, 2021 through December 31, 2022

Published April 25, 2024

Report No. 1034614



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

April 25, 2024

Board of Commissioners
Marysville Fire District
Marysville, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor 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.

Attached is 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 value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

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AUDIT RESULTS

Results in brief

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

However, we noted certain matters related to oversight of the shift exchange program that we communicated to District management and the Board of Commissioners in a letter dated April 17, 2024. We appreciate the District's commitment to resolving those matters.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of Marysville Fire District from January 1, 2021 through December 31, 2022.

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 Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the District's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2022 and 2021, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Payroll – shift exchanges, leave balances and accruals
- Accounts Payable – general disbursements, credit cards, fuel cards, travel expenditures, electronic funds transfers and employee reimbursements
- Self-insurance of unemployment
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

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

Voters in the City of Marysville (City) and Snohomish County Fire Protection District No. 12 (FD12) approved a Plan creating and funding the Marysville Fire District (MFD) Regional Fire Authority on the April 23, 2019, ballot. The creation of MFD consolidates and standardizes resources to provide sustainable and stable funding for fire and emergency medical services. Effective October 1, 2019, existing fire personnel and fire assets (as defined in the Plan) transferred to MFD. The Marysville Fire District operates five stations to serve more than 86,500 residents in the areas of the City of Marysville, Seven Lakes, Quil Ceda Village, and the east side of the Tulalip Indian Reservation, as well as portions of unincorporated Snohomish County.

A six-member Board of Directors governs MFD. The Board is comprised of five voting Board Members and one non-voting Advisory Board Member. The voting Board Members include four council members from the City and one commissioner from FD12. The non-voting Advisory Board Member shall be a commissioner from FD12. The Board appoints a Fire Chief to oversee MFD daily operations as well as its approximately 128 full-time employees. In fiscal year 2022, the total expenditures were approximately \$29.6 million.

Contact information related to this report

Address:	Marysville Fire District 1635 Grove Street Marysville, WA 98270
Contact:	Chelsie McInnis, Finance Director
Telephone:	(360) 363-8509
Website:	http://www.marysvillefiredistrict.org/

Information current as of report publish date.

Audit history

You can find current and past audit reports for Marysville Fire District at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

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

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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