

Washington State Auditor's Office

Accountability Audit Report

King County Fire Protection District No. 14

Report Date
July 15, 2014

Report No. 1012276

Issue Date
July 28, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

July 28, 2014

King County Fire Protection District No. 14
c/o: City of Bellevue
Bellevue, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your District to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on King County Fire Protection District No. 14's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

TROY KELLEY
STATE AUDITOR

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July 15, 2014

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Audit Summary

King County Fire Protection District No. 14 July 15, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of King County Fire Protection District No. 14 from January 1, 2011 through December 31, 2012.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Dissolution of entity

RESULTS

In the areas we examined, the District's internal controls were adequate to safeguard public assets. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

Description of the District

King County Fire Protection District No. 14 July 15, 2014

ABOUT THE DISTRICT

King County Fire Protection District No. 14 provides fire protection services to the Factoria and Eastgate areas and along Newport Way in Bellevue through a contract with the city of Bellevue. The District maintains one fire station staffed by city firefighters. The District received approximately \$760,000 for 2011 and \$790,000 for 2012 in taxes, which it paid to the city under this contract. An elected, three-member Board of Commissioners governs the District.

The community, which was served by the District, was annexed by the city on July 31, 2012. As a result, the city began managing the District until it officially dissolved on January 1, 2013. The District is now a part of the city and the Board was released.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Ralph Heyward, Chair
David Pitkin
Gloria Northcroft

APPOINTED OFFICIALS

District Secretary

Nancy Reilly

DISTRICT CONTACT INFORMATION

Address: King County Fire Protection District No. 14
c/o City of Bellevue
450 110th Avenue N.E.
Bellevue, WA 98009

Phone: 425-452-6892

Website: www.ci.bellevue.wa.us/fire_department.htm

AUDIT HISTORY

Prior to the District's dissolution, we audited the District on a three-year cycle. Except for a finding regarding a noncompliance with state reporting requirements during the 2004 audit, the District has been free of findings. The prior year finding has since been resolved.



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 as an advocate for government accountability. 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.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

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 and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

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

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