



**Washington State Auditor's Office**

**Troy Kelley**

**Integrity • Respect • Independence**

## **Accountability Audit Report**

# **Spokane County Fire Protection District No. 5**

**For the period January 1, 2011 through December 31, 2013**

**Published February 23, 2015**

**Report No. 1013662**





## Washington State Auditor Troy Kelley

February 23, 2015

Board of Commissioners  
Spokane County Fire Protection District No. 5  
Nine Mile Falls, 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 report on the District's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

TROY KELLEY  
STATE AUDITOR  
OLYMPIA, WA

## AUDIT SUMMARY

### Results in brief

In the areas we audited, District operations complied with applicable requirements and provided adequate safeguarding of public resources. The District also complied with state laws and regulations and its own policies in the areas we examined.

### About the audit

This report contains the results of our independent accountability audit of Spokane County Fire Protection District No. 5 from January 1, 2011 through December 31, 2013.

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.

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, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance.

## INFORMATION ABOUT THE DISTRICT

Spokane County Fire Protection District No. 5, incorporated in 1948, provides fire protection and emergency medical services to approximately 2,000 residents covering 90 square miles in Spokane County. The District is bordered by Spokane County Fire Protection District Nos. 3, 9 and 10, Stevens County Fire Protection District No. 1 and Lincoln County Fire Protection District No. 4. Mutual aid agreements allow the District the opportunity to frequently receive and give assistance to these districts on major incidents. The District responds to approximately 80 calls each year out of two stations.

The District is governed by an elected, three-member Board of Commissioners. The Board appoints a Fire Chief to oversee the District's day-to-day operations and approximately 20 volunteers. It has one part-time employee. The District operates on annual operating revenues of approximately \$100,000, composed primarily of property taxes.

### Contact information related to this report

Address:	Spokane County Fire Protection District No. 5 17217 W. Four Mound Road Nine Mile Falls, WA 99026
Contact:	Susan Rae, District Administrator
Telephone:	(509) 796-4793
Website:	<a href="http://www.scfd5.org">www.scfd5.org</a>

*Information current as of report publish date.*

## 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.

Contact information for the State Auditor's Office	
<b>Deputy Director for Communications</b>	Thomas Shapley <a href="mailto:Thomas.Shapley@sao.wa.gov">Thomas.Shapley@sao.wa.gov</a> (360) 902-0367
<b>Public Records requests</b>	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
<b>Main telephone</b>	(360) 902-0370
<b>Toll-free Citizen Hotline</b>	(866) 902-3900
<b>Website</b>	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>