



# Washington State Auditor's Office

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## Accountability Audit Report

# Riverside Fire Authority

Lewis County

For the period January 1, 2012 through December 31, 2014

Published February 11, 2016

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## Washington State Auditor's Office

February 11, 2016

Board of Commissioners  
Riverside Fire Authority  
Centralia, 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 Authority 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 Authority'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,

A handwritten signature in cursive script that reads "Troy X. Kelley".

TROY KELLEY  
STATE AUDITOR  
OLYMPIA, WA

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## AUDIT SUMMARY

### Results in brief

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

### About the audit

This report contains the results of our independent accountability audit of Riverside Fire Authority from January 1, 2012 through December 31, 2014.

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 Authority'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. The following areas were examined during this audit period:

- Open public meetings
- General revenue and expenditures
- Financial condition
- Disbursements
- Internal controls over significant accounting systems
- Small and attractive assets

## RELATED REPORTS

### **Financial**

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

## INFORMATION ABOUT THE AUTHORITY

The Riverside Fire Authority was officially established on January 1, 2008, by electorate, joining the existing resources from the Centralia Fire Department and Lewis County Fire Authority 12. Riverside Fire Authority provides modern, progressive and professional fire and emergency services to approximately 26,000 citizens residing throughout the 184 square miles of Centralia, Hanaford Valley, Seminary Hill, Cooks Hill, Lincoln Creek Valley, Independence Valley and Garrard Creek.

The Riverside Fire Authority is comprised of a six member Board of Commissioners, several full- and part-time staff and 55 community based volunteer personnel. The Authority operated on operating revenues of approximately \$4.7 million, \$4.3 million and \$3.7 million for 2012, 2013 and 2014, respectively. The Riverside Fire Authority provides the following high quality fire, rescue and EMS services: fire protection and suppression, emergency medical aid, advanced life support, hazardous materials response, fire and life safety inspections, public fire safety and prevention education, fire investigation services and construction fire code plan review.

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*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for Riverside Fire Authority 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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