



**Washington State Auditor's Office**

Government that works for citizens

## **Accountability Audit Report**

# **Franklin County Fire Protection District No. 1**

**For the period January 1, 2015 through December 31, 2015**

**Published July 28, 2016**

**Report No. 1017147**





## Washington State Auditor's Office

July 28, 2016

Board of Commissioners  
Franklin County Fire Protection District No. 1  
Connell, 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,

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, 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 and procedures in the areas we examined.

### About the audit

This report contains the results of our independent accountability audit of Franklin County Fire Protection District No. 1 from January 1, 2015 through December 31, 2015.

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. The following areas were examined during this audit period:

- Records retention
- Expenditures

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### Franklin County Fire Protection District No. 1 January 1, 2015 through December 31, 2015

This schedule presents the status of findings reported in prior audit periods. The status listed below is the representation of Franklin County Fire Protection District No. 1. The State Auditor's Office has reviewed the status as presented by the District.

<b>Audit Period:</b> Fiscal years 2013 and 2014	<b>Report Ref. No.:</b> 1015588	<b>Finding Ref. No.:</b> 2014-001
<b>Finding Caption:</b> The District did not maintain adequate supporting documentation for expenditures. We were unable to determine if expenditures were for a valid purpose of the District.		
<b>Background:</b> The District's annual expenditures averaged \$126,000 for 2013 and 2014. Prior audits recommended the District improve internal controls over expenditures and retain support for all payments with appropriate documentation.		
<b>Status of Corrective Action:</b> <input checked="checked" type="checkbox"/> Fully Corrected <input type="checkbox"/> Partially Corrected <input type="checkbox"/> Not Corrected <input type="checkbox"/> Finding is considered no longer valid		
<b>Corrective Action Taken:</b> <i>The District has internalized all documentation to stay in the office file cabinets. If anything needs to be taken, a copy of the documents needed is taken rather than the originals. The office file cabinets will maintain three years of expenditures and supporting documentation. Then every year after that, the oldest year will be filed in the Franklin County Fire Department Station cabinets located 617 S. Columbia Avenue, Connell, WA.</i>		

## INFORMATION ABOUT THE DISTRICT

Franklin County Fire Protection District No. 1 provides fire protection and suppression services to the central part of Franklin County. The District has approximately 35 volunteer firefighters. In 2010, the City of Connell established an interlocal agreement with the District to ensure the City has an adequate response service for wild land/brush fires within the city limits.

An elected, three-member Board of Commissioners governs the District. Each Commissioner is elected to a staggered, six-year term. Property taxes are the primary funding source for the District. Total revenue for fiscal year 2015 was \$195,947.

Contact information related to this report	
Address:	Franklin County Fire Protection District No. 1 P.O. Box C Connell, WA 99326
Contact:	Eric Mauseth, Fire Chief
Telephone:	(509) 948-0977

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for Franklin County Fire Protection District No. 1 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.

Contact information for the State Auditor's Office	
Public Records requests	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
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Toll-free Citizen Hotline	(866) 902-3900
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