

Washington State Auditor's Office
Accountability Audit Report

Benton County Fire Protection District
No. 2

Report Date
March 26, 2009

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WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

April 20, 2009

Board of Commissioners
Benton County Fire Protection District No. 2
Benton City, Washington

Report on Accountability

Please find attached our report on Benton County Fire Protection District No. 2's accountability and compliance with state laws and regulations and its own policies and procedures.

Sincerely,

BRIAN SONNTAG, CGFM
STATE AUDITOR

Table of Contents

Benton County Fire Protection District No. 2
March 26, 2009

Audit Summary..... 1
Description of the District 2
Audit Areas Examined..... 3

Audit Summary

Benton County Fire Protection District No. 2 March 26, 2009

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Benton County Fire Protection District No. 2.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. We also examined District management's accountability for public resources. Our work focused on specific areas that have potential for abuse and misuse of public resources.

Areas examined during the audit were selected using financial transactions from January 1, 2005, through December 31, 2007.

RESULTS

The District complied with state laws and regulations and its own policies and procedures in the areas we examined. Internal controls were adequate to safeguard public assets.

CLOSING REMARKS

We thank District officials and personnel for their assistance and cooperation during the audit.

Description of the District

Benton County Fire Protection District No. 2 March 26, 2009

ABOUT THE DISTRICT

Benton County Fire Protection District No. 2 was formed in 1949 to provide fire protection services to the citizens of Benton County. The District's service area covers Benton City and the surrounding areas. The District has two full-time employees and fluctuating numbers of volunteers that administer its day-to-day operations.

The District is governed by a three-member Board of Commissioners. Board Members are elected to staggered, six-year terms. The District received revenue of \$768,886 in 2005, \$789,273 in 2006, and \$832,863 in 2007. Approximately 55 percent of the District's revenue comes from property taxes.

AUDIT HISTORY

We audit the District every three years. The prior three audits were free of findings.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Larry Howell
Dewayne Smith
Steve Rouse

APPOINTED OFFICIALS

Fire Chief

Ron Duncan

ADDRESS

District

P.O. Box 719
Benton City, WA 99320
(509) 588-3212

Audit Areas Examined

Benton County Fire Protection District No. 2 Benton County March 26, 2009

In keeping with general auditing practices, we do not examine every portion of Benton County Fire Protection District No. 2's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

ACCOUNTABILITY

We evaluated the District's accountability and compliance with laws, regulations, contracts and grant agreements in the following areas:

- Billings/receivables
- Cash receipting
- Bid law (purchases/public works)
- Statutory authority
- Open public meetings



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.

Our mission is to work in cooperation 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 our 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 continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

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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