

Washington State Auditor's Office
Accountability Audit Report

**Whatcom County Fire Protection District
No. 4**

Report Date
November 2, 2010

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WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

November 15, 2010

Board of Commissioners
Whatcom County Fire Protection District No. 4
Bellingham, 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 Whatcom County Fire Protection District No. 4'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,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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Audit Summary

Whatcom County Fire Protection District No. 4 November 2, 2010

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Whatcom County Fire Protection District No. 4 from January 1, 2008 through December 31, 2009.

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:

- Cash receipting
- Debt covenants
- Open Public Meetings Act
- Property acquisition and sale
- Facility rentals
- Awards banquets
- Expenditures
- Revenue

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

Whatcom County Fire Protection District No. 4 November 2, 2010

ABOUT THE DISTRICT

Whatcom County Fire Protection District No. 4 serves approximately 9,000 residents in an area covering approximately 36 square-miles of Whatcom County. The District provides fire prevention, suppression and emergency rescue services.

An elected, three-member Board of Commissioners governs the District. The Board appoints management to oversee its seven full-time employees and over 50 volunteer firefighters. For 2008 and 2009, the District operated on annual budgets of approximately \$2 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Steve Ness
Jim Ahrens (2008)
David A. Wright (2009)
Mary Beth Neal

Note: David A. Wright was replaced by Harry Andrews in 2010.

APPOINTED OFFICIALS

Fire Chief
Administrative Manager

William McLaughlin
Kris Parks

DISTRICT CONTACT INFORMATION

Address: Whatcom County Fire Protection District No. 4
4142 Britton Loop
Bellingham, WA 98226

Phone: (360) 734-7316

Website: <http://www.wcfd4.org>

AUDIT HISTORY

We audit the District every two years. The past four audits of the District have reported two areas of concern. The 2004-2005 audit contained a finding involving a severance payout to the former Fire Chief and the 2002-2003 audit contained a finding involving a conflict of interest issue. These issues have 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.

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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