

Washington State Auditor's Office
Accountability Audit Report

Benton County Fire Protection District
No. 2

Report Date
January 17, 2012

Report No. 1007199

Issue Date
February 13, 2012



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

February 13, 2012

Board of Commissioners
Benton County Fire Protection District No. 2
Benton City, 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 Benton County Fire Protection District No. 2'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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January 17, 2012**

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Audit Summary

Benton County Fire Protection District No. 2 January 17, 2012

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Benton County Fire Protection District No. 2 from January 1, 2008 through December 31, 2010.

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
- Inter-local agreements
- Open public meetings
- Annual report filings
- Grant compliance
- Procurement

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

Benton County Fire Protection District No. 2 January 17, 2012

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. An elected, three-member Board of Commissioners governs the District. The Board appoints a Fire Chief to oversee the District's daily operations as well as its three employees and several volunteers. For fiscal years 2008, 2009 and 2010, the District operated on annual budgets of \$1,134,408, \$1,151,481 and \$993,139, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

| | |
|-------------------------|--|
| Board of Commissioners: | Dewayne Smith (January 2008-December 2008) Barry Orth, (February 2009-December 2010) Larry Howell Lewis (Steve) Rouse |
|-------------------------|--|

APPOINTED OFFICIALS

| | |
|------------|------------|
| Fire Chief | Ron Duncan |
|------------|------------|

DISTRICT CONTACT INFORMATION

| | |
|----------|---|
| Address: | Benton County Fire Protection District No. 2 P.O. Box 719 Benton City, WA 99320 |
| Phone: | (509) 588-3212 |

AUDIT HISTORY

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



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 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 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 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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