

Washington State Auditor's Office
Accountability Audit Report

**Columbia County Fire Protection District
No. 3**

Report Date
November 28, 2012

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WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

December 17, 2012

Board of Commissioners
Columbia County Fire Protection District No. 3
Dayton, 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 Columbia County Fire Protection District No. 3'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

Columbia County Fire Protection District No. 3 November 28, 2012

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Columbia County Fire Protection District No. 3 from January 1, 2009 through December 31, 2011.

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:

- Procurement – competitive bidding and small works roster
- Payroll
- Financial condition

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

Columbia County Fire Protection District No. 3 November 28, 2012

ABOUT THE DISTRICT

Columbia County Fire District No. 3 was formed in June 1956. In 2003 the District annexed the city of Dayton and in 2005 the District added an ambulance service. The District's service area covers 290 square miles of the eastern half of Columbia County.

An elected, three-member Board of Commissioners governs the District. The District has two full-time employees, two part-time employees and 55 volunteers. The District's revenue is approximately \$600,000 per year.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Dick Ingram
Debbie Bruegman
Bill Rising (until October 2009)
Steve Carlson (beginning December 2009)

APPOINTED OFFICIALS

Fire Chief

Rick Turner

DISTRICT CONTACT INFORMATION

Address: Columbia County Fire Protection District No. 3
206 W. Main Street
Dayton, WA 99328

Phone: (509) 382-4281

Website: www.ccfiredistrict3.org

AUDIT HISTORY

Prior to 2005, we audited the District through a yearly assessment. Due to the District's growth, we now audit it on a triennial basis. The District has been 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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