

Washington State Auditor's Office
Accountability Audit Report

**Island County Fire Protection District
No. 5
(Central Whidbey Island Fire and
Rescue)**

Report Date
December 10, 2012

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Issue Date
April 22, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

April 22, 2013

Board of Commissioners
Central Whidbey Island Fire and Rescue
Coupeville, 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 Central Whidbey Island Fire and Rescue'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,

TROY KELLEY
STATE AUDITOR

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Island County
December 10, 2012**

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Audit Summary

Central Whidbey Island Fire and Rescue Island County December 10, 2012

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Central Whidbey Island Fire and Rescue 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:

- Safeguarding of assets
- Credit cards
- Bid law
- Open Public Meetings Act

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

Central Whidbey Island Fire and Rescue Island County December 10, 2012

ABOUT THE DISTRICT

Island County Fire Protection District No. 5, doing business as Central Whidbey Island Fire and Rescue, serves a 50 square-mile area of Whidbey Island from Penn Cove to the north end of Freeland, with a population of 10,000 citizens. The District provides emergency services in the form of fire suppression, emergency medical service at the basic life support level, marine rescue and high angle rescue. The District operates three fire stations.

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 eight full-time and seven part-time employees and 20 volunteer firefighters and emergency medical technicians. For fiscal years 2009, 2010 and 2011, the District received annual revenue of approximately \$1.3 million, \$1.5 million and \$1.5 million, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Tom Smith, Chair
Paul Messner
Cheryl Engle

APPOINTED OFFICIALS

Fire Chief

Ed Hartin

DISTRICT CONTACT INFORMATION

Address: Central Whidbey Island Fire and Rescue
1164 Race Road
Coupeville, WA 98239-4013

Phone: (360) 678-3602

Website: www.cwfire.org

AUDIT HISTORY

We audit the District every three years. This audit marked the fourth consecutive audit no findings were reported for the District.



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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Troy Kelley
Doug Cochran
Chuck Pfeil, CPA
Larisa Benson
Kelly Collins, CPA
Jan M. Jutte, CPA, CGFM
Sadie Armijo
Barb Hinton
Mike Murphy
Mary Leider
(360) 902-0370
(866) 902-3900

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