

Washington State Auditor's Office
Accountability Audit Report

Prosser Fire Protection District No 3
Benton County

Report Date
November 25, 2013

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Issue Date
December 16, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

December 16, 2013

Board of Commissioners
Prosser Fire Protection District No 3
Prosser, 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 Prosser 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,

TROY KELLEY
STATE AUDITOR

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Benton County
November 25, 2013**

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Audit Summary

Prosser Fire Protection District No 3 Benton County November 25, 2013

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Prosser Fire Protection District No 3 from January 1, 2010 through December 31, 2012.

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:

- Accounting/financial reporting
- Contracts/agreements
- Procurement (bidding/prevaling wage)
- Payroll/personnel

RESULTS

In most areas, the District complied with state laws and regulations and its own policies and procedures.

However, we noted certain matters that we communicated to District management. We appreciate the District's commitment to resolving those matters.

Description of the District

Prosser Fire Protection District No 3 Benton County November 25, 2013

ABOUT THE DISTRICT

In November 2002, Benton County Fire Protection District No. 3 and the City of Prosser entered into an inter-local agreement to pool resources to provide better fire protection services for Benton County and city residents, creating Prosser Fire Protection District No. 3. The District is governed by the three elected officials from Benton County Fire Protection District No. 3 and three elected officials from the City of Prosser. The Board appoints a Fire Chief to oversee the District's daily operations as well as its two employees and approximately 30 volunteers. Revenues during the audit period were approximately \$740,000 per year.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Randy Fox (2010-2012)
Max Benitz (2011-2012)
Tim Stewart (2011-2012)
Jason Rainier (2010-2012)
Morgan Everett (2010-2012)
Terry Chambers (2010-2011)
Rick Baker (2010-2011)
Larry Mercer (2010-2011)
Gerald Sherman (2011)
Bob Elder (2012)

APPOINTED OFFICIALS

Fire Chief

Doug Merritt

DISTRICT CONTACT INFORMATION

Address: Prosser Fire Protection District No 3
1200 Grant Avenue
Prosser, WA 99350

Phone: (509) 786-3873

Website: www.prosserfd3.org

AUDIT HISTORY

We audit the District every three years. This is the second accountability audit the District has received. Neither audit included a finding.



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.

We 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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