

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Spokane County Fire Protection District  
No. 1  
(Spokane Valley Fire Department)**

Report Date  
**November 8, 2013**

**Report No. 1010937**

Issue Date  
**December 23, 2013**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR



**Washington State Auditor  
Troy Kelley**

December 23, 2013

Board of Commissioners  
Spokane Valley Fire Department  
Spokane Valley, 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 the Spokane Valley Fire Department'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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Spokane County  
November 8, 2013**

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# Audit Summary

## **Spokane Valley Fire Department Spokane County November 8, 2013**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Spokane Valley Fire Department from January 1, 2011 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:

- Open public meeting minutes
- Mobilization revenue
- Procurement (purchases/public works)

### ***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.

## Related Reports

**Spokane Valley Fire Department  
Spokane County  
November 8, 2013**

### ***FINANCIAL***

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

## Description of the District

### **Spokane Valley Fire Department Spokane County November 8, 2013**

#### ***ABOUT THE DISTRICT***

Spokane County Fire Protection District No. 1, doing business as the Spokane Valley Fire Department, provides fire prevention, suppression and emergency medical services to approximately 125,000 citizens. The District operates 10 fire stations throughout its 75 square-mile service area including the cities of Spokane Valley and Liberty Lake, the town of Millwood and unincorporated areas in Spokane County.

An elected, five-member Board of Commissioners governs the District. The Board appoints a Fire Chief to oversee the District's daily operations as well as its approximately 180 employees. The District operated on an annual budget of approximately \$32 million for 2011 and 2012.

#### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

Bill Anderson  
Joe Dawson  
Monte Nesbitt  
Kolby Hanson  
Ron Schmidt

Note: Michael Pearson replaced Monte Nesbitt in November 2012.

#### ***APPOINTED OFFICIALS***

Fire Chief

Michael Thompson

Note: Bryan Collins replaced Michael Thompson in March 2013.

## ***DISTRICT CONTACT INFORMATION***

Address: Spokane Valley Fire Department  
2120 N. Wilbur Road  
Spokane Valley, WA 99206

Phone: (509) 928-1700

Website: [www.spokanevalleyfire.com](http://www.spokanevalleyfire.com)

## ***AUDIT HISTORY***

We audit the District once every two years. Current and prior accountability audits have been free of findings. This reflects the District's commitment to strong internal controls and compliance with applicable statutes.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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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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**Local Government Liaison**  
**Public Records Officer**  
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