

Washington State Auditor's Office

Accountability Audit Report

West Thurston Fire Authority Thurston County

Report Date
May 20, 2014

Report No. 1011969

Issue Date
May 27, 2014



**Washington State Auditor
Troy Kelley**

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

May 27, 2014

Board of Commissioners
West Thurston Fire Authority
Olympia, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your Authority 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 West Thurston Fire Authority'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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Thurston County
May 20, 2014**

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Audit Summary

West Thurston Fire Authority Thurston County May 20, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the West Thurston Fire Authority from January 1, 2013 through December 31, 2013.

We evaluated internal controls and performed audit procedures on the activities of the Authority. We also determined whether the Authority 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
- Gas cards
- Small and attractive assets
- Travel
- Financial condition
- General expenditures
- General revenue
- Open Public Meetings Act

RESULTS

In the areas we examined, the Authority's internal controls were adequate to safeguard public assets. The Authority also complied with state laws and regulations and its own policies and procedures in the areas we examined.

Related Reports

**West Thurston Fire Authority
Thurston County
May 20, 2014**

FINANCIAL

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

Description of the District

West Thurston Fire Authority Thurston County May 20, 2014

ABOUT THE AUTHORITY

The West Thurston Fire Authority provides emergency medical services and fire protection to the general public in Thurston County. The Authority was incorporated on January 1, 2010.

An elected, six-member Board of Commissioners governs the Authority. The Board appoints a Chief of Administration and a Chief of Operations to oversee the Authority's daily operations as well as its approximately 28 employees and 45 volunteer fire fighters. Supported primarily through property taxes, the Authority operated on a budget of approximately \$3.2 million for fiscal year 2013.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Calvin Dahl
Jeff Grimm
John Ricks
Gerald Strong
M. Kay Crookshanks
David Pethia

APPOINTED OFFICIALS

Chief of Administration
Chief of Operations

Russell Kaleiwahea
Robert Scott

AUTHORITY CONTACT INFORMATION

Address: West Thurston Fire Authority
10828 Littlerock Road S.E.
Olympia, WA 98512

Phone: 360-352-1614

Website: www.westthurstonfire.org

AUDIT HISTORY

We audit the Authority annually. This is the fourth audit with no 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.

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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