

Washington State Auditor's Office

Accountability Audit Report

Pierce County Fire Protection District No. 21 (Graham Fire and Rescue)

Report Date
May 23, 2014

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Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

June 2, 2014

Board of Commissioners
Graham Fire and Rescue
Graham, 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 Graham 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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Pierce County
May 23, 2014**

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Audit Summary

Graham Fire and Rescue Pierce County May 23, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Graham Fire and Rescue 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:

- Asset management and inventory
- Open Public Meetings Act
- Procurement compliance
- Exceeding statutory authority
- Management contract buyouts

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.

Related Reports

**Graham Fire and Rescue
Pierce County
May 23, 2014**

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

Graham Fire and Rescue Pierce County May 23, 2014

ABOUT THE DISTRICT

Pierce County Fire Protection District No. 21, doing business as Graham Fire and Rescue, provides 24-hour emergency medical and fire suppression services to approximately 61,000 citizens in east Pierce County. The District operates six fire stations throughout the District's 70 square-mile service area. The District is the lead district on the Pierce County Hazardous Incident Team, a multi-jurisdictional response team that includes hazmat-trained firefighters from Graham Fire and Rescue, Gig Harbor Fire and Medic One, West Pierce Fire and Rescue, Central Pierce Fire and Rescue and East Pierce Fire and Rescue.

An elected, three-member Board of Commissioners governs the District. Board Members serve staggered, six-year terms. The Board appoints a Fire Chief to oversee the District's daily operations as well as its 55 career and 16 volunteer firefighters. For fiscal years 2011 and 2012, the District operated on annual budgets of approximately \$17 million and \$13.5 million, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Gerald Gustafson
Verne Pierson
Robert Skaggs

APPOINTED OFFICIALS

Fire Chief

Reggie Romines

DISTRICT CONTACT INFORMATION

Address: Graham Fire and Rescue
 23014 70th Avenue E.
 P.O. Box 369
 Graham, WA 98338

Phone: 253-847-8811

Website: www.grahamfire.org

AUDIT HISTORY

We audit the District every two years based on District revenue. The past eight audits have reported one finding. The 2006 audit included a finding regarding inadequate internal controls over financial reporting. The finding has been resolved.



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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