

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

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**Central Valley Ambulance Authority**  
**(Central Skagit Medic One)**  
**Skagit County**

Report Date  
**May 30, 2014**

**Report No. 1012068**

Issue Date  
**June 16, 2014**



**Washington State Auditor**  
**Troy Kelley**

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Independence • Respect • Integrity



# Washington State Auditor Troy Kelley

June 16, 2014

Board of Appointed Representatives  
Central Skagit Medic One  
Sedro Woolley, 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 Central Skagit Medic One'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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Skagit County  
May 30, 2014**

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# Audit Summary

## Central Skagit Medic One Skagit County May 30, 2014

### *ABOUT THE AUDIT*

This report contains the results of our independent accountability audit of the Central Skagit Medic One 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:

- Payroll
- Disbursements
- Cash receipting
- 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**

**Central Skagit Medic One  
Skagit County  
May 30, 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 Authority**

### **Central Skagit Medic One Skagit County May 30, 2014**

#### ***ABOUT THE AUTHORITY***

Prior to July 1, 2009, the Central Valley Ambulance Authority was a part of Skagit County Emergency Medical Services. The Authority is a component unit of Skagit County, doing business as Central Skagit Medic One. The Authority has 32 employees and provides emergency medical and related services to citizens in the Central Skagit Valley. An appointed, seven-member Board of Representatives governs the Authority as well as approves its bylaws and annual budget. For fiscal year 2013, the Authority operated on an annual budget of \$4.3 million.

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

These officials served during the audit period:

Board of Representatives:

Harold Beitler  
Marty Coble  
Rusty Feay  
David Nielson  
Dale Ragan  
Lonnie Rash  
John Ruthford  
Shane Sanderson  
Kirk Hale  
Jara Trammell

Interim Executive Director  
Operations Manager

Note: David Nielson replaced Lonnie Rash in August 2013

#### ***AUTHORITY CONTACT INFORMATION***

Address: Central Skagit Medic One  
2241 Hospital Drive  
Sedro Woolley, WA 98284

Phone: (360) 856-7152

## ***AUDIT HISTORY***

We audit the Authority on an annual basis. There has been one finding reported during the last four audits. The fiscal year 2010 audit reported a finding for noncompliance with bid law. That finding was resolved. There were no findings reported during the current audit.



## **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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