

Washington State Auditor's Office
Accountability Audit Report

Franklin County Fire Protection District
No. 1

Report Date
August 1, 2014

Report No. 1012353

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Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

August 14, 2014

Board of Commissioners
Franklin County Fire Protection District No. 1
Connell, 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 Franklin County Fire Protection District No. 1'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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Audit Summary

Franklin County Fire Protection District No. 1 August 1, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Franklin County Fire Protection District No. 1 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
- Open Public Meeting Act
- Procurement – purchases
- Payroll
- Vehicle use
- Conflict of interest/ethics laws
- Payments/expenditures
- Compliance with grant requirements
- Annual report submission

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.

Description of the District

Franklin County Fire Protection District No. 1 August 1, 2014

ABOUT THE DISTRICT

Franklin County Fire Protection District No. 1 was established in 1947. An elected, three-member Board of Commissioners governs the District. Commissioners are elected to staggered, six-year terms. The District has approximately 35 volunteer firefighters.

The District provides fire protection and suppression services to the central part of Franklin County. In 2010 the city of Connell established an inter-local agreement with the District to ensure the city has an adequate response service for wild land/brush fires within the city limits.

Property taxes are the primary funding source for the District. The District's annual expenditures for 2010, 2011 and 2012 were approximately \$271,000, \$167,000 and \$137,000, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

John Hart, Chair
Burl Booker
Jeff Hailey

APPOINTED OFFICIALS

Chief

Eric Mauseth

DISTRICT CONTACT INFORMATION

Address: Franklin County Fire Protection District No. 1
P.O. Box C
Connell, WA 99326

Phone: (509) 948-0977

AUDIT HISTORY

We normally perform an assessment audit for the District; however, since it had not submitted its annual financial information to the State Auditor's Office on time in four years, we performed an onsite audit for 2010 through 2012.



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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