



**Office of the Washington State Auditor**  
**Pat McCarthy**

## **Accountability Audit Report**

# **Pierce County Fire Protection District No. 6**

## **(Central Pierce Fire and Rescue)**

**For the period January 1, 2016 through December 31, 2016**

**Published March 8, 2018**

**Report No. 1020828**





**Office of the Washington State Auditor**  
**Pat McCarthy**

March 8, 2018

Board of Commissioners  
Central Pierce Fire and Rescue  
Spanaway, Washington

**Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the District's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy  
State Auditor  
Olympia, WA

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## AUDIT SUMMARY

### Results in brief

In most areas we audited, District operations complied with applicable requirements and provided adequate safeguarding of public resources. The District also complied with state laws and regulations and its own policies and procedures in most areas we examined.

However, we noted certain matters that we communicated to District management in a letter dated March 1, 2018, related to timely filing of financial statements. We appreciate the District's commitment to resolving those matters.

### About the audit

This report contains the results of our independent accountability audit of the Central Pierce Fire and Rescue from January 1, 2016 through December 31, 2016.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the District's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Procurement cards
- Safeguarding of small and attractive assets such as computers
- Interlocal agreements
- Open public meetings

## RELATED REPORTS

### **Financial**

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

## INFORMATION ABOUT THE DISTRICT

Pierce County Fire Protection District No. 6, doing business as Central Pierce Fire & Rescue, was formed in 1995 following a merger with Pierce County Fire Protection District No. 6, No. 7 and No. 9. In 2008 voters approved the annexation of the City of Puyallup into Pierce County Fire District No. 6.

The District provides services to approximately 212,000 citizens. The District's service area covers 85 square miles, encompassing the communities of Parkland, Midland, Spanaway, South Hill, Summit, Summit View, Elk Plain, portions of Frederickson, the City of Puyallup and unincorporated North Puyallup. The District provides basic services, including 24-hour emergency medical and fire suppression protection, out of 12 fire stations. Eight fire stations have paramedic units to provide emergency medical services and transport patients to emergency care centers. In addition, the District provides hazardous materials response, technical rescue services and training and information to the public.

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 303 employees. For fiscal year 2016, the District operated on an annual budget of approximately \$49 million.

Contact information related to this report	
Address:	Central Pierce Fire and Rescue P.O. Box 940 Spanaway, WA 98387
Contact:	Tanya Robacker, Finance Director
Telephone:	(253) 538-6416
Website:	<a href="http://www.centralpiercefirerescue.org">www.centralpiercefirerescue.org</a>

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for the Central Pierce Fire and Rescue at <http://portal.sao.wa.gov/ReportSearch>.

## 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 to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor's Office	
Public Records requests	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>