



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

**Accountability Audit Report**  
**Lewis County Fire Protection District**  
**No. 14**

**For the period January 1, 2016 through December 31, 2018**

**Published October 7, 2019**

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

October 7, 2019

Board of Commissioners  
Lewis County Fire Protection District No. 14  
Randle, 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 independent audit report on the District's compliance with applicable requirements and safeguarding of public resources for the 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 RESULTS

This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

### About the audit

This report contains the results of our independent accountability audit of Lewis County Fire Protection District No. 14 from January 1, 2016 through December 31, 2018.

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.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the State Auditor to examine the financial affairs of all local governments. 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, based on our risk assessment for the years ended December 31, 2018, 2017 and 2016, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Payroll – gross wages, overtime, leave balances and accruals
- Accounts payable – general disbursements
- Procurement – purchases and purchasing exemptions

## INFORMATION ABOUT THE DISTRICT

Lewis County Fire Protection District No. 14 provides fire protection and suppression services as well as EMS for the town of Randle and surrounding area. The District's service area covers 105 square miles and serves approximately 3,500 residents.

An elected, three-member Board of Commissioners governs the District. The Board appoints a paid full-time Fire Chief to oversee the District's operations as well as its 20 volunteer fire fighters and paid permanent part-time District Secretary. Property taxes and EMS are the primary sources of revenue. For the period under audit, the District operated on annual budgets of approximately \$330,000.

### Contact information related to this report

Address:	Lewis County Fire Protection District No. 14 P.O. Box 127 Randle, WA 98377
Contact:	Penny Owens, District Secretary
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*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for Lewis County Fire Protection District No. 14 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.

<b>Contact information for the State Auditor's Office</b>	
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