



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Puget Sound Regional Fire Authority

For the period January 1, 2017 through December 31, 2018

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

October 10, 2019

Board of Directors
Puget Sound Regional Fire Authority
Kent, 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 Authority 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 Authority'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, Authority 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 Puget Sound Regional Fire Authority from January 1, 2017 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 Authority'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 year ended December 31, 2018, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Compliance with fire benefit charge
- Accounts payable – credit cards and travel expenditures
- Tracking and monitoring of theft sensitive assets, such as computers, tools and equipment
- Procurement – public works, purchases and cooperative purchases
- Compliance with interlocal agreements
- Open public meetings – documentation of minutes, executive sessions and special meetings
- Financial condition and fiscal sustainability

RELATED REPORTS

Financial

Our opinion on the Authority's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the Authority's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

Federal grant programs

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the Authority's major federal program, which is listed in the Schedule of Findings and Questioned Costs section of the separate financial statement and single audit report. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

INFORMATION ABOUT THE AUTHORITY

The Puget Sound Regional Fire Authority (formerly Kent Fire Department Regional Fire Authority) was created on July 1, 2010, as a result of a joint resolution adopted by the city of Kent and King County Fire Protection Authority No. 37. Citizens in the cities of Kent and Covington and those within unincorporated King County Fire Protection Authority No. 37 boundaries voted for the resolution.

Puget Sound Regional Fire Authority (PSRFA) is an internationally accredited, full-service, all risk fire and rescue department that provides services including basic life support, fire suppression, hazardous materials, and technical rescue from 13 fire stations to the citizens of Covington, Hobart, Kent, Maple Valley, Ravensdale, SeaTac, and portions of unincorporated King County. PSRFA covers 108.81 square miles and protects a population of over 226,815. All stations are staffed 24 hours a day, 365 days a year. Currently the PSRFA employs 326, with 258 of those being uniformed personnel. Its operating budget for 2018 was \$56,050,674.

The PSRFA is governed by a Governance Board, which is comprised of six voting members and three non-voting members. Three members of the board are appointed from the Kent City Council, three from the Board of Commissioners for Fire Authority 37, one non-voting member from the Covington City Council, one non-voting member from the SeaTac City Council, and one non-voting member from the King County Fire Authority No. 43 Board of Commissioners. It is the board's responsibility to appoint the Fire Chief, to oversee budget and policy decisions and to ensure that the department is successful in its mission of protecting our community.

Contact information related to this report

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Information current as of report publish date.

Audit history

You can find current and past audit reports for Puget Sound Regional Fire Authority 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.

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