



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report
Benton County Fire Protection District
No. 2

For the period January 1, 2017 through December 31, 2019

Published February 1, 2021

Report No. 1027727





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

February 1, 2021

Board of Commissioners
Benton County Fire Protection District No. 2
Benton City, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor 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.

Attached is 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

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

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AUDIT RESULTS

Results in brief

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

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of Benton County Fire Protection District No. 2 from January 1, 2017 through December 31, 2019.

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 obtaining evidence about the District's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2019, 2018 and 2017, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Procurement – purchases
- Financial condition
- Accounts payable – credit cards and electronic funds transfers
- Payroll – gross wages

INFORMATION ABOUT THE DISTRICT

Benton County Fire Protection District No. 2 was formed in 1948 to provide fire protection services to the citizens of Benton County. The District's service area covers Benton City and the surrounding areas. The District has seven full-time employees (Fire Chief, Maintenance Captain, Shift Captain, District Secretary, and three full-time Paramedics), one part-time Financial Officer, one part-time Volunteer Assistant Chief, and fluctuating numbers of volunteers that administer its day-to-day operations.

The District is governed by a three-member Board of Commissioners. Board Members are elected to staggered, six-year terms. The District received revenues of \$1,759,200 in 2017, \$1,402,000 in 2018 and \$1,694,300 in 2019. For expenditures, the District incurred \$1,545,900 in 2017, \$1,432,200 in 2018 and \$1,546,500 in 2019.

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 Benton County Fire Protection District No. 2 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	
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