



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

East Pierce Fire & Rescue

For the period January 1, 2020 through December 31, 2021

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

January 30, 2023

Board of Commissioners
East Pierce Fire & Rescue
Bonney Lake, 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 value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

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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 East Pierce Fire & Rescue from January 1, 2020 through December 31, 2021.

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 Washington 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, 2021 and 2020, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Accounts payable – electronic funds transfers and credit cards
- Payroll – gross wages
- Procurement – public works and purchases
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

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

Formerly Pierce County Fire Protection District No. 22, East Pierce Fire and Rescue (EPFR) was created when the City of Bonney Lake Fire Department, Lake Tapps Fire and Pierce County Fire District 24 merged in 2000 to provide 24-hour emergency medical and fire suppression services. Since then, other cities and fire protection districts have merged with the Department including Pierce County Fire District No. 1, 8 & 12, South Prairie Fire District 20, and the Cities of Sumner and Milton.

Today, EPFR serves a population of 97,000 citizens living in and around Bonney Lake, Sumner, Lake Tapps, the Ridge Communities, South Prairie, Tehaleh, Edgewood and Milton. The District covers approximately 153 square miles and protects residents from nine stations – six staffed and two volunteer, and one facility on Lake Tapps for the marine rescue unit. All full-time firefighters are cross-trained as either emergency medical technicians (EMTs) or paramedics and are able to respond to both medical emergencies and fires.

The Department's 68 career firefighter-EMTs, 56 career firefighter-paramedics, seven volunteer firefighters and 26 other command staff members and administrative staff are divided into eight divisions. These divisions include the Operations, Emergency Medical Services, Volunteer, Training, Fire Prevention, Safety, Emergency Management, and Budget and Finance divisions.

An independently elected, seven-member board of citizens, called Fire Commissioners, governs the agency. The Board currently consists of seven commissioners. Voters approved a measure to maintain a seven-member board in fiscal year 2014.

Contact information related to this report

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Contact:	Michelle Hollon, District Secretary
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Website:	www.eastpiercefirer.org

Information current as of report publish date.

Audit history

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

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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