

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Benton County**  
**Fire Protection District No. 2**

Report Date  
**November 18, 2005**

**Report No. 69910**

Issued **December 30, 2005**  
Reissued **January 13, 2006**



Washington \_\_\_\_\_  
**State Auditor**  
\_\_\_\_\_ Brian Sonntag



**Washington State Auditor  
Brian Sonntag**

January 13, 2005

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

***Report on Accountability for Public Resources***

Please find attached our report on Benton County Fire Protection District No. 2's accountability for public resources and compliance with state laws and regulations and its own policies and procedures.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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**November 18, 2005**

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# Audit Summary

## Benton County Fire Protection District No. 2 November 18, 2005

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Benton County Fire Protection District No. 2.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. We also examined District management's accountability for public resources. Our work focused on specific areas that have potential for abuse and misuse of public resources.

Areas examined during the audit were selected using financial transactions from January 1, 2002, through December 31, 2004.

### ***RESULTS***

The District complied with state laws and regulations and its own policies and procedures in the areas we examined. Internal controls were adequate to safeguard public assets.

### ***CLOSING REMARKS***

We thank District officials and personnel for their assistance and cooperation during the audit.

# Description of the District

## Benton County Fire Protection District No. 2 November 18, 2005

### ***ABOUT THE DISTRICT***

Benton County Fire Protection District No. 2 was formed in 1949 to provide fire protection services to the citizens of Benton County. The District serves citizens in the general area of Benton City. The District has two full-time employees and fluctuating numbers of volunteers that administer its day-to-day operations.

The District is administrated by a three-member Board of Commissioners elected to six-year terms. The District had revenues of \$560,883 in 2002, \$833,515 in 2003, and \$643,778 in 2004. The District receives approximately 71 percent of its revenues from property taxes.

### ***AUDIT HISTORY***

We audit the District every three years. The prior two audits were free of findings.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

Dewayne Smith  
Steve Rouse  
Larry Howell

### ***APPOINTED OFFICIALS***

Fire Chief

Ron Duncan

### ***ADDRESS***

District

P.O. Box 719  
Benton City, WA 99320

# Audit Areas Examined

## Benton County Fire Protection District No. 2 November 18, 2005

In keeping with general auditing practices, we do not examine every portion of Benton County Fire Protection District No. 2's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

### ***ACCOUNTABILITY FOR PUBLIC RESOURCES***

We evaluated the District's accountability in the following areas:

- Payroll
- Trend analysis of revenues, expenditures, and payroll
- Expenditures, vouchers and credit cards

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Risk management
- Insurance and bonding
- Ethics/conflict of interest laws
- Interlocal agreements
- Competitive bidding requirements
- Competitive bid law compliance
- Revenues