

# **Washington State Auditor's Office**

## **Accountability Audit Report**

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# **Chelan County Fire Protection District No. 5**

Report Date  
**December 18, 2007**

**Report No. 73869**

Issue Date  
**January 22, 2008**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

January 22, 2008

Board of Commissioners  
Chelan County Fire Protection District No. 5  
Manson, Washington

***Report on Accountability***

Please find attached our report on Chelan County Fire Protection District No. 5's accountability and compliance with state laws and regulations and its own policies and procedures.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

Table of Contents

Chelan County Fire Protection District No. 5  
December 18, 2007

Audit Summary.....

1

Description of the District .....

2

Audit Areas Examined.....

3

# Audit Summary

## Chelan County Fire Protection District No. 5 December 18, 2007

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

This report contains the results of our independent accountability audit of Chelan County Fire Protection District No. 5.

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, 2004, through December 31, 2006.

### ***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 resources.

### ***CLOSING REMARKS***

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

# Description of the District

## Chelan County Fire Protection District No. 5 December 18, 2007

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

Chelan County Fire Protection District No. 5 was established in 1948. The District provides fire prevention and suppression services, emergency medical aid, and protection of life and property to those living within its service boundaries in Chelan County.

The District employs a part-time Secretary, a full-time Fire Chief and Deputy Chief, and staffs two fire stations with volunteer firefighters. The District is governed by a three-member Board of Commissioners.

The District receives most of its funding through local taxes, collecting approximately \$220,000 per year. Chelan County is the Ex-Officio Treasurer for the District. In addition to the collection of the District's revenue, the Treasurer is responsible for investing the District's funds.

### ***AUDIT HISTORY***

We audit the District every three years. Prior audits have been free of findings.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

Morgan Picton  
Hershal Joyner  
Jerry Bragg

### ***APPOINTED OFFICIALS***

Fire Chief  
District Secretary

Arnold Baker  
Carol Kibler

### ***ADDRESS***

District

P.O. Box D  
Manson, WA 98831  
(509) 687-3222

# Audit Areas Examined

## Chelan County Fire Protection District No. 5 December 18, 2007

In keeping with general auditing practices, we do not examine every portion of Chelan County Fire Protection District No. 5'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***

We evaluated the District's accountability and compliance with laws, regulations, contracts and grant agreements in the following areas:

- Small and attractive assets such as computers
- Open public meetings/records laws
- Payroll/personnel
- Conflict of interest/ethics laws
- Disbursements/expenditures



## **ABOUT THE STATE AUDITOR'S OFFICE**

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**T**he 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.

Our mission is to work in cooperation with our audit clients and citizens as an advocate for government accountability. 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.

The State Auditor's Office has 300 employees who are located around the state to deliver our services effectively and efficiently. Approximately 65 percent of our staff are certified public accountants or hold other certifications and advanced degrees.

Our regular 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. We also perform fraud and whistleblower investigations. In addition, we have the authority to conduct performance audits of state agencies and local governments.

The results of our audits are widely distributed through a variety of reports, which are available on our Web site. We continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive program to coordinate audit efficiency and to ensure high-quality audits.

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