February 18, 2014

Board of Commissioners
North Highline Fire District
Seattle, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your District to promote accountability, integrity and openness in government. The State Auditor’s Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on North Highline Fire District’s accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

TROY KELLEY
STATE AUDITOR
Audit Summary

North Highline Fire District
King County
February 3, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of North Highline Fire District from January 1, 2012 through December 31, 2012.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Financial condition
- General disbursements

RESULTS

In the areas we examined, the District's internal controls were adequate to safeguard public assets. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.
Our opinion on the District’s financial statements is provided in a separate report, which includes the District's financial statements.
Description of the District

North Highline Fire District
King County
February 3, 2014

ABOUT THE DISTRICT

The North Highline Fire District, originally named King County Fire Protection District No. 11, was founded in 1942. The District is a combination department with 24 career personnel and approximately 10 volunteer personnel. The District operates out of two stations serving about 19,000 citizens in a three-and-a-half square mile, unincorporated area located just south of the Seattle city limits. The District serves the citizens of Boulevard Park, Top Hat, Beverly Park, Shorewood, Mt. View, South Park and White Center. There were approximately 4,600 calls for service in 2012. Besides fire suppression, the District provides notary services and a department chaplain. The District also has an agreement with King County Fire Protection District No. 2 to provide fire and emergency medical protection to the northern portion of the city of Burien.

An elected, three-member Board of Commissioners, serving staggered, six-year terms, governs the District. The District operated on a budget of $4.9 million in 2012.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners: Wayne Alishokis (through May 21, 2012)
                        Ray Ausitn
                        Liz Giba
                        Dave Duff (appointed August 16, 2012
                                      through November 18, 2012)
                        Julie Hiatt (sworn in on December 16, 2013)

APPOINTED OFFICIALS

Fire Chief Mike Marrs
DISTRICT CONTACT INFORMATION

Address: North Highline Fire District
1243 S.W. 112th
Seattle, WA  98146

Phone: 206-243-0330

Website: www.northhighlinefd.org

AUDIT HISTORY

We audit the District every year. The District has been free of findings for the last seven years.
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 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 employees are located around the state to deliver services effectively and efficiently.

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 and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

State Auditor
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