



Washington State Auditor's Office

Independence • Respect • Integrity

Accountability Audit Report

Kent Fire Department Regional Fire Authority

King County

For the period January 1, 2014 through December 31, 2014

Published September 28, 2015

Report No. 1015245





Washington State Auditor's Office

September 28, 2015

Board of Directors
Kent Fire Department Regional Fire Authority
Kent, Washington

Report on Accountability

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

The attached comprises our report on the District's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

A handwritten signature in blue ink, reading "Jan M. Jutte".

JAN M. JUTTE, CPA, CGFM
ACTING STATE AUDITOR
OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

In the areas we audited, District operations complied with applicable requirements and provided adequate safeguarding of public resources. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

About the audit

This report contains the results of our independent accountability audit of Kent Fire Department Regional Fire Authority from January 1, 2014 through December 31, 2014.

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.

Our audit involved performing procedures to obtain evidence about the District's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Contracts/agreements – interlocal agreements
- Procurement cards
- Payroll – overtime payments

RELATED REPORTS

Financial

Our opinion on the District's financial statements and compliance with federal grant program requirements is provided in a separate report issued in September 2015, which includes the District's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

That report includes a finding for a material weakness in internal controls over financial reporting regarding the preparation of the Schedule of Expenditures of Federal Awards.

Federal grant programs

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the District's major federal program, which is listed in the Federal Summary section of the financial statement and single audit report issued in September 2015.

INFORMATION ABOUT THE DISTRICT

The Kent Fire Department Regional Fire Authority was created on July 1, 2010, as a result of a joint resolution adopted by the city of Kent and King County Fire Protection District No. 37. Citizens in the cities of Kent and Covington and those within unincorporated King County Fire Protection District No. 37 boundaries voted for the resolution. In addition to responding to and controlling all types of fires, the District responds to other emergency incidents including natural disasters, emergency medical services, hazardous materials response and medical and property service calls.

An eight-member Board of Directors governs the District. The Board is comprised of six voting Board Members and two nonvoting Advisory Board Members. The voting Board Members include three council members from the city of Kent and three commissioners from King County Fire Protection District No. 37. One council member from the city of Covington and one council member from the city of Seatac serve as nonvoting Advisory Board Members. A Citizens Advisory Committee provides additional oversight and input to the District. The Board appoints a Fire Chief to oversee the District's daily operations as well as its 206 employees. For 2014, the District operated on an annual budget of \$44.8 million.

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 Kent Fire Department Regional Fire Authority 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.

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