

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

---

**Central Whidbey Island Fire and Rescue**  
**Island County**

Audit Period  
**January 1, 1996 through December 31, 1998**

**Report No. 61009**

Issue Date  
**January 21, 2000**



Washington  
***State Auditor***  
Brian Sonntag

# Table of Contents

**Central Whidbey Island Fire and Rescue  
Island County  
January 1, 1996 through December 31, 1998**

Report on Compliance with State Laws and Regulations .....	1
Description of the District.....	3

# Report on Compliance with State Laws and Regulations

## Central Whidbey Island Fire and Rescue Island County January 1, 1996 through December 31, 1998

Fire Chief  
Central Whidbey Island Fire and Rescue  
Coupeville, Washington

As required by *Revised Code of Washington (RCW) 43.09.260*, we examined the financial affairs of the Central Whidbey Island Fire and Rescue, Island County, Washington, for the period January 1, 1996 through December 31, 1998. Our examination included inquiries regarding the District's financial condition and resources, and accuracy of accounts and reports.

We also performed tests to determine if the District complied with the *Constitution of the State of Washington*, laws of the state, District resolutions and orders, and the requirements of our Office. Compliance, and establishing internal controls to ensure compliance, is the responsibility of the District's management. Our responsibility is to make a reasonable effort to identify significant instances of noncompliance and internal control weaknesses and report those to District management and the Attorney General.

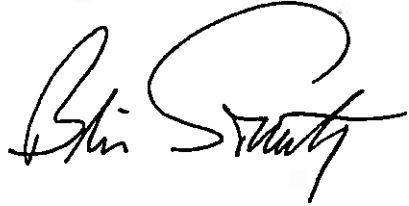
In keeping with general auditing practices, we did not examine every portion of the District's financial activities. The primary areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are reviewed on a rotating basis over several years. The following areas were examined during this period:

- Legality of disbursements
- Safeguarding of assets
- Revenues
- Budget
- Open Public Meetings Act

With respect to the areas we examined, the District complied with the laws and regulations referred to above.

In addition, the District has established internal controls that reduce the risk of noncompliance with laws and regulations.

This report is intended for the information of management and the Fire Chief and to meet our statutory reporting obligations. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations. Accordingly, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Brian Sonntag". The signature is fluid and cursive, with a large, prominent initial "B".

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

October 18, 1999

**Central Whidbey Island Fire and Rescue  
- 1996-1998 Audit**

**Exit Conference Agenda**

**Introduction**

**Audit Report**

Management Section

**Independent Auditor's Report On Compliance With State Laws And  
Regulations**

**Exit comments:** During the course of the audit we encounter conditions which in our judgement increase the risk for problems in the future. They are not significant enough to be *reportable conditions*. Prior to this meeting we discussed these items with District personnel.

**Revenue**

Deposits should be made more timely, at least weekly, daily if over \$250 or cash involved.

District should close out the "auxiliary" account and properly deposit and account for the donations with the County treasurer.

**Expenditures**

The Board should approve sole source purchases in the open public meetings, recording the determination in the minutes.

District should obtain intents to pay prevailing wages and affidavits of wages paid for public works projects.

**Payroll**

The District should clarify the personnel policy relating to sick leave accrual.

The "training report form" should be signed by the instructors or another designated person to attest that those listed as attended did.

District should maintain adequate documentation for the "other than drill" time paid.

**Petty Cash and Advance Travel Revolving Funds**

The revolving funds account activity and reconciliations should be reviewed monthly by someone not involved in the receipting or writing of checks.

The district should have cancelled checks for these accounts returned from the bank.

**Acknowledgments:** Thank you for providing adequate working space and the cooperation of your staff to make the audit go smoothly. We look forward to working with you next year. Throughout the year, feel free to contact our office if questions occur on which you would like our input.

# **Description of the District**

**Central Whidbey Island Fire and Rescue  
Island County  
January 1, 1996 through December 31, 1998**

## ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

Paul Messner  
Tom Smith  
Cheryl Engle

## ***APPOINTED OFFICIALS***

Fire Chief  
District Secretary  
Attorney

Joseph R. Biller  
Delane Taylor  
H. Clarke Harvey

## ***ADDRESS***

District

1164 Race Road  
Coupeville, WA 98239

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



The State Auditor's Office is established by 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 be the public's advocate for government accountability. Our primary service is the performance of regular financial and legal compliance audits of all state agencies and local governments. We also perform fraud, whistleblower, and other special investigations. As an elected office, 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 consists of 300 employees who are located strategically 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.

## **Audit Services**

Audit Services performs audits of more than 2,400 local governments in Washington. Local governments include all cities, counties, schools, ports, and several types of special purpose districts. Results of these audits are published in individual audit reports for the various entities.

Audit Services also audits all state agencies, boards, and commissions (including public colleges and universities), and is required to annually audit the State of Washington's General Purpose Financial Statements. Results of these audits are published in the State of Washington's Comprehensive Annual Financial Report issued by the Office of Financial Management, and in the Statewide Single Audit Report issued by our office.

The Technical Services team prescribes local governments' uniform budgeting, accounting and reporting systems; plans and implements audit practice aids, training, and technical assistance; prescribes the accounting manual for public school districts jointly with the Superintendent of Public Instruction; annually publishes Local Government Comparative Statistics; and coordinates our audit efficiency and quality assurance program.

In addition to its other responsibilities, Audit Services administers the Employee Disclosure or "Whistleblower Act" and investigates citizen complaints.

## **Management Services**

Management Services is responsible for all administrative functions in the office, including budgeting, accounting, personnel, training, information technology, text processing, and purchasing.

## **Directory of Key Officials**

**State Auditor**  
**Chief Deputy State Auditor**  
**Deputy State Auditor - Government and Citizen Affairs**  
**Deputy State Auditor - Policy and Communications**  
**Deputy State Auditor - Management Services**  
**Deputy State Auditor - Local Government Liaison**

**Brian Sonntag, CGFM**  
**Ken Raske**  
**Linda Long, CPA/CGFM**  
**Jerry Pugnetti**  
**Chuck Pfeil, CPA**  
**Mike Murphy**

Web Site Address

<http://www.sao.wa.gov/>