

Washington State Auditor's Office

Audit Report

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

**Audit Period
January 1, 1999 through December 31, 2000**

Report No. 62841

**Issue Date
December 14, 2001**



Washington _____
State Auditor
_____ Brian Sonntag

Audit Report

Central Whidbey Island Fire and Rescue Island County January 1, 1999 through December 31, 2000

ABOUT THE AUDIT

This report contains the results of our independent audit of the Central Whidbey Island Fire and Rescue (District) for the period January 1, 1999, through December 31, 2000.

In keeping with general auditing practices, we did not examine every portion of the District's financial activities during the audit. The areas examined represented the highest risk of noncompliance, misappropriation or misuse. We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. Specifically, we reviewed the District's compliance with the Open Public Meetings Act, bid laws, legality of investments, and requirements pertaining to ethics and conflicts of interest. We also reviewed the completeness of the District's revenue collections, the overall legality of the District's expenditures and evaluated the District's internal controls over revenue collections, vendor payments, payroll disbursements, and cash and investment balances.

ABOUT THE DISTRICT

The District provides fire protection services to 50 square miles of Central Whidbey Island (25 percent of the Island's geographical area). An elected three-member Board of Commissioners governs the District.

The District, with annual operating revenues in 2000 of approximately \$995,000, is administered by one full-time Fire Chief appointed by the Commissioners. Six full-time employees, two part-time employees and 45 volunteer firefighters provide fire prevention and suppression services and emergency medical services.

RESULTS

In areas tested, the District complied with state laws and regulations and its own policies and procedures. We did not identify any conditions significant enough to report as findings.

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

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 has 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.

We audit 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.

We also audit 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 publishes audit practice aids and provides 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.

We also administer the State Employee Whistleblower Program and investigate citizen complaints.

Directory of Key Officials

State Auditor

Deputy State Auditor – Audit Services

Deputy State Auditor – Local and State Governments Liaison

**Deputy State Auditor – Policy and Budget
Manager - Communications Program**

Brian Sonntag, CGFM

Chuck Pfeil, CPA

Mike Murphy

Linda Long, CPA, CGFM

Mindy Chambers

Web Site Address

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