

Washington State Auditor's Office
Accountability Audit Report

**Island County Fire Protection District
No. 5
(Central Whidbey Island Fire and
Rescue)**

Report Date
December 26, 2006

Report No. 72116

Issue Date
February 9, 2007



Washington _____
State Auditor
_____ Brian Sonntag



**Washington State Auditor
Brian Sonntag**

February 9, 2007

Board of Commissioners
Central Whidbey Island Fire and Rescue
Coupeville, Washington

Report on Accountability for Public Resources

Please find attached our report on the Central Whidbey Island Fire and Rescue's accountability for public resources and compliance with state laws and regulations and its own policies and procedures.

Sincerely,

**BRIAN SONNTAG, CGFM
STATE AUDITOR**

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Island County
December 26, 2006**

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Audit Summary

Central Whidbey Island Fire and Rescue Island County December 26, 2006

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Central Whidbey Island Fire and Rescue.

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, 2003, through December 31, 2005.

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 assets.

CLOSING REMARKS

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

Description of the District

Central Whidbey Island Fire and Rescue Island County December 26, 2006

ABOUT THE DISTRICT

Island County Fire Protection District No. 5, doing business as the Central Whidbey Island Fire and Rescue, serves approximately 52 square miles on Whidbey Island, or about one-quarter of the Island's geographical area.

A three-member, elected Board of Commissioners, each serving six-year terms, governs the District. The District is administered by one full-time Fire Chief, appointed by the Commissioners, two Captains and an Office Manager. Currently, the District employs four full-time firefighters, while the remaining employees are either part-time or volunteer firefighters. There are approximately 30 to 40 volunteer firefighters in a given year. The firefighters provide fire prevention and suppression services, and emergency medical services.

AUDIT HISTORY

This District is audited every three years. During the last seven years, the District has not had any audit findings. The District has applied our recommendations in the past to improve controls and monitoring.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Cheryl Engle
Paul Messner
Tom Smith

APPOINTED OFFICIALS

District Chief

Joseph Biller

ADDRESS

District

1164 Race Road
Coupeville, WA 98239

Audit Areas Examined

Central Whidbey Island Fire and Rescue Island County December 26, 2006

In keeping with general auditing practices, we do not examine every portion of the Central Whidbey Island Fire and Rescue'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 FOR PUBLIC RESOURCES

We evaluated the District's accountability in the following areas:

- Credit card policy
- Cash receipting and revenues
- Payroll
- Cash disbursements
- Expenditures, vouchers and credit cards

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Competitive bid laws
- Contracts and agreements
- Open Public Meetings Act
- Insurance and risk management

Washington State Auditor's Office

Exit Conference

The seal of the Washington State Auditor is a large, circular emblem with a serrated outer edge. It features an eagle with wings spread, perched on a shield. The shield is divided into four quadrants. Above the eagle, the Latin phrase "PLURIBUS UNUM" is written in a semi-circle. Below the eagle, the date "NOV 11, 1889" is inscribed. The words "AUDITOR OF STATE" are written in a semi-circle above the eagle, and "WASHINGTON" is written in a semi-circle below it. Two small stars are positioned on either side of the eagle's wings.

Central Whidbey Island Fire and Rescue

January 1, 2003 – December 31, 2005

January 18, 2007

Central Whidbey Island Fire and Rescue

Exit Conference

Audit Scope

This audit covered the period beginning January 1, 2003 and ending December 31, 2005.

Attendees

Fire District: Kim Harpe, Office Manager
Joe Biller, Fire Chief
Cheryl Engle, Commissioner

SAO: Garrett Ensign, Assistant State Auditor
Sadie Armijo, Audit Manger
Courtney Amonsens, Assistant Audit Manager

Audit Coverage

Our audit was planned and conducted using a risk-based approach in these general areas:

- Accountability for public resources
- Compliance with state laws and regulations and entity policies

The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse of public resources.

Accountability for Public Resources/Legal Compliance

We evaluated the entity's accountability and compliance with certain state laws and regulations and its own policies in the following areas:

- Open Public Meetings Act
- Bid Law Compliance
- Payroll
- Insurance and Risk Management
- Cash Receipting
- Contracts and Agreements
- General Disbursements
- Credit Card Policy

Audit Reports

Accountability Reports

We will issue the Fire District's report showing the results of our accountability audit. This report summarizes the results of the accountability audit for January 1, 2003 through Dec. 31, 2005.

Audit Recommendations

We are pleased to report no findings or management letter items. We did note the following exceptions and will review their status in our next audit.

Open Public Meetings Act

The Fire district did not comply with the open public meetings act. Per RCW 42.30.110(a), use of the description "personnel matters" is not sufficient to convey the purpose of the executive session. Additionally, there was one instance where no reason was noted for an executive session. We recommend that the fire district provides a appropriate description of the reason for an executive session pursuant to the open public meetings act.

