

Washington State Auditor's Office
Accountability Audit Report

Mason County Fire Protection District
No. 2

Report Date
November 30, 2009

Report No. 1002796

Issue Date
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WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

January 19, 2010

Board of Commissioners
Mason County Fire Protection District No. 2
Belfair, 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 Mason County Fire Protection District No. 2'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,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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November 30, 2009**

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Audit Summary

Mason County Fire Protection District No. 2 November 30, 2009

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Mason County Fire Protection District No. 2 for January 1, 2006, through December 31, 2008.

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:

- Accounting/financial reporting
- Billings/receivables
- Cash receipting
- Open public meetings/records laws
- Procurement/bid laws
- Disbursements/expenditures
- Conflict of interest/ethics laws
- Insurance/risk management

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.

Related Reports

**Mason County Fire Protection District No. 2
November 30, 2009**

FINANCIAL

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

Mason County Fire Protection District No. 2 November 30, 2009

ABOUT THE DISTRICT

Mason County Fire Protection District No. 2 began in 1946 as the Belfair Volunteer Fire District. It provides fire protection and emergency medical services to approximately 10,000 residents living within a 95 square-mile service area surrounding Belfair. Twenty career employees and 44 resident and volunteer staff provide the District's services from seven fire stations. An elected, five-member Board of Commissioners governs the District, which operates on an annual budget of over \$2 million. Most District revenue comes from property taxes collected by the County.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Dan Burrus
Kelley McIntosh
Linda Myers (through February 2006)
Bill Hunt (through October 2006)
Brooke Quigley (effective February 2006)
Marco Brown (February 2006 through
November 2007)
Shelby Blackwell (effective November 2007)
Carl Ehresman (October 2006 through
February 2007)
Dennis Hamilton (effective April 2007)

APPOINTED OFFICIALS

Fire Chief

Michael Greene (through March 2007)
Beau Bakken (effective March 2007)

DISTRICT CONTACT INFORMATION

Address: Mason County Fire Protection District No. 2
N.E. 460 Old Belfair Hwy.
P.O. Box 277
Belfair, WA 98528-0277

Phone: (360) 275-6711

Web site: www.mcfd2.com

AUDIT HISTORY

Prior to 1996, the District was audited as part of Mason County Special Purpose Districts. Since 1996, the District received its own individual audits, on either a two- or three-year cycle. Future audits are planned on a two-year cycle. No findings have ever been reported for the District.



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.

Our mission is to work in cooperation 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 our 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 continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

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

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Jan Jutte, CPA, CGFM
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