

Washington State Auditor's Office
Accountability Audit Report

Mason County Fire Protection District
No. 2

Report Date
November 16, 2011

Report No. 1006898

Issue Date
December 19, 2011



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

December 19, 2011

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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Audit Summary

Mason County Fire Protection District No. 2 November 16, 2011

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Mason County Fire Protection District No. 2 from January 1, 2009 through December 31, 2010.

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 period:

- Payroll
- Petty cash/imprest funds
- Ambulance billing revenue
- Disbursements
- Budgets presented to the Board of Commissioners

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 16, 2011**

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 16, 2011

ABOUT THE DISTRICT

Mason County Fire Protection District No. 2 began in 1946 as the Belfair Volunteer Fire District. Currently, the District provides fire protection, fire prevention and emergency medical services to approximately 15,000 residents living within a 100 square-mile service area in North Mason County. In May of 2011, the Tri-Lakes region of Kitsap County was added to the District's service area.

An elected, five-member Board of Commissioners governs the District. The Board appoints a Fire Chief and Assistant Fire Chief to oversee the District's daily operations as well as its 20 employees and over 80 volunteers. For the years under audit, the District operated on annual budgets of over \$3 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Dan Burrus
Kelley McIntosh
Brooke Quigley
Shelby Blackwell
Dennis Hamilton

APPOINTED OFFICIALS

Fire Chief

Beau Bakken

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

Website: www.mcf2.com

AUDIT HISTORY

Since 1996, we have audited the District on either a two- or three-year cycle. Future audits are planned on a two-year cycle. The District has a clean audit history, free of findings.



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 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 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 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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