



Washington State Auditor
Brian Sonntag

December 21, 2009

Fire Chief Beau Bakken
Mason County Fire Protection District No. 2
NE 460 Old Belfair Hwy
PO Box 277
Belfair, WA 98528-0277

Dear Chief Bakken:

I would like to congratulate you on Mason County Fire Protection District Number 2's commitment to accountability as demonstrated by its fifth consecutive audit without a finding.

This accomplishment shows the District's dedication to sound operating practices and financial reporting. We appreciate your constructive responses to our recommendations and the timely improvements that have been made in the past. We have noted that the District often responds to our recommendations prior to completion of the audit. The District has also taken positive steps over the years to protect public dollars by assessing risks related to waste, misappropriation and abuse and taking actions to prevent or detect such issues in a timely manner.

A critical component of the District's operations is its staff. We appreciate the close working relationship we have with District officials. District staff has consistently expressed sincere interest in the results of our audit work and have been cooperative and friendly throughout the audit process.

I view our partnership as a model relationship for other entities. I look forward to our continued work together.

Sincerely,

BRIAN SONNTAG, CGFM
STATE AUDITOR

