

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**East County Fire and Rescue**  
**Clark County**

Report Date  
**September 30, 2010**

**Report No. 1004516**

Issue Date  
**November 8, 2010**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

November 8, 2010

Board of Commissioners  
East County Fire and Rescue  
Washougal, 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 East County Fire and Rescue'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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Clark County  
September 30, 2010**

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# Audit Summary

## East County Fire and Rescue Clark County September 30, 2010

### **ABOUT THE AUDIT**

This report contains the results of our independent accountability audit of East County Fire and Rescue from January 1, 2008 through December 31, 2009.

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:

- Accounting/financial reporting
- Cash receipting
- Small and attractive assets such as computers
- Open public meetings/records laws
- Disbursements/expenditures
- Payroll/personnel
- Conflict of interest/ethics laws
- Procurement (bidding/prevaling wage)

### **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.

# **Description of the District**

## **East County Fire and Rescue Clark County September 30, 2010**

### ***ABOUT THE DISTRICT***

East County Fire and Rescue, formerly Clark County Fire Protection District No. 9, provides fire services to approximately 10,271 residents. The District's service area covers a 60 square-mile rural residential area bordering the cities of Washougal and Camas.

An elected, five-member Board of Commissioners governs the District. The Board appoints a Fire Chief to oversee the District's operations as well as its 14 employees and 39 volunteers. In 2008 and 2009, the District operated on annual budgets of approximately \$2.75 million and \$2.3 million, respectively.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

Gary Larson  
Vic Rasmussen  
Harry Goodnight Jr.  
John Clancy  
Greg Cox

### ***APPOINTED OFFICIALS***

Fire Chief

Scott Koehler

### ***DISTRICT CONTACT INFORMATION***

Address: East County Fire and Rescue  
600 N.E. 267th Avenue  
Camas, Washington 98607

Phone: (360) 834-4908

Website: [www.eastcofire-rescue.org](http://www.eastcofire-rescue.org)

## ***AUDIT HISTORY***

Typically, we audit the District every two years. The District has been free of findings for more than 10 years. We will continue to audit the District every two years.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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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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**Director for Legal Affairs**  
**Director of Quality Assurance**  
**Local Government Liaison**  
**Communications Director**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

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**Ted Rutt**  
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**Jerry Pugnetti**  
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