

Washington State Auditor's Office
Accountability Audit Report

East County Fire and Rescue

Report Date
December 20, 2013

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December 30, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

December 30, 2013

Board of Commissioners
East County Fire and Rescue
Camas, 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,

TROY KELLEY
STATE AUDITOR

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December 20, 2013**

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Audit Summary

East County Fire and Rescue December 20, 2013

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of East County Fire and Rescue from January 1, 2010 through December 31, 2012.

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:

- Open public meeting minutes
- Procurement
- Payroll and benefits
- General disbursements
- Rental of District property

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

**East County Fire and Rescue
December 20, 2013**

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

East County Fire and Rescue December 20, 2013

ABOUT THE DISTRICT

East County Fire and Rescue, formerly Clark County Fire Protection District No. 9, provides fire services to approximately 9,534 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 18 employees and 49 volunteers. In 2010, 2011 and 2012, the District operated on annual budgets of approximately \$2.21 million, \$1.97 million and \$4.30 million, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Gary Larson
Victor Rasmussen
George Hooper
Mike Berg
John Clancy (through March 2012)
Martha Martin (effective May 2012)

APPOINTED OFFICIALS

Fire Chief

Scott Koehler

DISTRICT CONTACT INFORMATION

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

Phone: (360) 834-4908

Website: www.ecfr.us

AUDIT HISTORY

We typically audit the District every two years, with the exception of the current period in which we performed a three-year audit. 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

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.

We 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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