

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

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**Woodinville Fire and Life Safety District**  
**King County**

Report Date  
**October 29, 2007**

**Report No. 73882**

Issue Date  
**January 28, 2008**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

January 28, 2008

Board of Commissioners  
Woodinville Fire and Life Safety District  
Woodinville, Washington

***Report on Accountability***

Please find attached our report on the Woodinville Fire and Life Safety District's accountability and compliance with state laws and regulations and its own policies and procedures.

In addition to this work, we also audit the District's financial statements. The results of that audit will be included in a separately issued audit report.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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King County  
October 29, 2007**

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# Audit Summary

## Woodinville Fire and Life Safety District King County October 29, 2007

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Woodinville Fire and Life Safety District.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. We also examined District management's accountability for public resources. Our work focused on specific areas that have potential for abuse and misuse of public resources.

Areas examined during the audit were selected using financial transactions from January 1, 2006, through December 31, 2006.

### ***RESULTS***

The District complied with state laws and regulations and its own policies and procedures in the areas we examined. Internal controls were adequate to safeguard public assets.

### ***RELATED REPORTS***

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

### ***CLOSING REMARKS***

We thank District officials and personnel for their assistance and cooperation during the audit.

# Description of the District

## Woodinville Fire and Life Safety District King County October 29, 2007

### **ABOUT THE DISTRICT**

The Woodinville Fire and Life Safety District is in King County. It serves a 36-square-mile area in the greater Woodinville vicinity. It is bordered by the City of Bothell to the west, the Snohomish-King County line to the north and the cities of Kirkland and Redmond to the south. The service area includes residential, commercial and rural properties.

The District provides fire prevention and suppression services, emergency medical aid and protection of life and property to those residents living within its service boundaries. The District maintains four fire stations staffed by career firefighters 24 hours per day and one station used only for storage. The District budgeted over \$10 million of expenditures for 2006. The District has 67 career firefighters, three support personnel and eight administrative positions.

The District is governed by a five-member Board of Commissioners serving six-year terms. Daily operations are supervised by the Fire Chief, other officers and support staff.

### **AUDIT HISTORY**

The District is audited annually. During the last seven audits, we have reported no audit findings.

### **ELECTED OFFICIALS**

These officials served during the audit period:

Board of Commissioners:

Clint Olson  
Frank Peep  
Bob Miller  
Tim Osgood  
Roy Bleikamp

### **APPOINTED OFFICIALS**

Fire Chief  
Deputy Chief  
Deputy Chief

Dennis Johnson  
Bud Backer  
Joel Kuhnhen

### **ADDRESS**

District

P.O. Box 2200  
Woodinville, WA 98072-2200

# Audit Areas Examined

## Woodinville Fire and Life Safety District King County October 29, 2007

In keeping with general auditing practices, we do not examine every portion of the Woodinville Fire and Life Safety District's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

### **ACCOUNTABILITY**

We evaluated the District's accountability in the following areas:

- Open public meetings
- Budget compliance
- Disbursements
- Payroll

### **FINANCIAL AREAS**

Our opinion on the District's financial statements is provided in a separate report. That report includes the District's financial statements and other required financial information. We examined the financial activity and balances of the District including:

- Cash and investments
- Revenues
- Expenditures
- Long-term debt
- Overall presentation of the financial statements



## **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 has 300 employees who are located around the state to deliver our services effectively and efficiently. Approximately 65 percent of our staff are certified public accountants or hold other certifications and advanced degrees.

Our regular 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. We also perform fraud and whistleblower investigations. In addition, we have the authority to conduct performance audits of state agencies and local governments.

The results of our audits are widely distributed through a variety of reports, which are available on our Web site. 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 program to coordinate audit efficiency and to ensure high-quality audits.

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**Mindy Chambers**  
**Mary Leider**  
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**(866) 902-3900**

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