

Washington State Auditor's Office
Accountability Audit Report

Clark County Fire Protection District No. 6

Report Date
February 26, 2010

Report No. 1003736

Issue Date
June 7, 2010



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

June 7, 2010

Board of Commissioners
Clark County Fire Protection District No. 6
Vancouver, 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 Clark County Fire Protection District No. 6'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

Clark County Fire Protection District No. 6 February 26, 2010

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Clark County Fire Protection District No. 6 for the period from January 1, 2007, 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:

- Cash receipting
- Contracts and agreements
- Conflict of interest
- General disbursements
- Open public meetings
- Payroll
- Purchasing cards
- Sales of surplus equipment
- Travel

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

**Clark County Fire Protection District No. 6
February 26, 2010**

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

Clark County Fire Protection District No. 6 February 26, 2010

ABOUT THE DISTRICT

Clark County Fire District No. 6 was created in 1954 and serves the unincorporated communities of Hazel Dell, Lakeshore, Felida, Salmon Creek and Mt. Vista. The District is one of 10 fire districts in Clark County and has three fire stations (a fourth station is jointly operated by Fire Districts 6 and Clark County Fire and Rescue) to serve approximately 65,000 residents in 37 square miles.

The services provided to these communities include emergency medical, advanced life support, fire protection and a public education program. The District employs approximately 60 full-time firefighters, paramedics and administrative personnel.

The District is governed by a three-member board of Commissioners who serve six-year terms. The District had budgets of \$9,418,372 in 2007, \$10,289,672 in 2008 and \$9,452,860 in 2010.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:	Casey Collins James Jakubiak (through May 9, 2007) Dean Bloemke (effective May 10, 2007) Richard Spring
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APPOINTED OFFICIALS

Fire Chief	Jerry Green (effective January 1, 2009) David Taylor (through December 31, 2008)
Administrative Chief	David Taylor (effective January 1, 2009)
Assistant Chief	Jerry Green (through December 31, 2008) William Cline (through December 31, 2008)
Battalion Chiefs	Eric Quitslund (effective December 1, 2009) Larry Reese Brian Johnson Robert Iremonger
Battalion Chief/Training	Scott Reamer
Secretary of the Board	Richard Streissguth

DISTRICT CONTACT INFORMATION

Address: Clark County Fire Protection District No. 6
8800 N.E. Hazel Dell Avenue
Vancouver, WA 98665

Phone: (360) 576-1195

Web site: www.ccf6.org

AUDIT HISTORY

We audit the District every two years. The District has been free of reportable conditions in previous audits. We believe this reflects the District's desire to maintain a strong financial system with good internal controls.



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 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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