

Washington State Auditor's Office
Accountability Audit Report

Bainbridge Island Fire Department
Kitsap County

Report Date
December 16, 2013

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WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

December 23, 2013

Board of Commissioners
Bainbridge Island Fire Department
Bainbridge Island, 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 Bainbridge Island Fire Department'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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Kitsap County
December 16, 2013**

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Audit Summary

Bainbridge Island Fire Department Kitsap County December 16, 2013

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Bainbridge Island Fire Department from January 1, 2011 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:

- Cash receipting
- Safeguarding of small and attractive assets such as computers and cameras
- Contracts/agreements
- Payments/expenditures
- Credit cards
- Pharmaceutical inventories
- Vehicles
- Ambulance billing

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

**Bainbridge Island Fire Department
Kitsap County
December 16, 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

Bainbridge Island Fire Department Kitsap County December 16, 2013

ABOUT THE DISTRICT

The Bainbridge Island Fire Department was established in 1942 to provide fire protection services. The District covers 28 square miles and serves over 23,500 citizens. In addition to fire protection operations and response, the District offers emergency medical, fire education and prevention programs. The District also has a Special Operations and Rescue Team.

Primarily funded through property taxes, the District received over \$7.9 million in revenue for 2011 and \$7.4 million for 2012. An elected, five-member Board of Commissioners is responsible for establishing policies and rates. The Board appoints a Fire Chief to oversee operations. The District has 39 full-time employees and relies heavily on volunteers.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Paul Bang-Knudsen
Scott Isenman
Maureen Halligan
Dan Morrow (effective 2012)
Tim Carey (June 2013 - December 2013)
Glen Tyrrell (January 2010 - May 2013)
Susan Cohen (June 2011 - February 2012)

APPOINTED OFFICIALS

Fire Chief

Henry Teran

DISTRICT CONTACT INFORMATION

Address: Bainbridge Island Fire Department
8895 Madison Avenue N.E.
Bainbridge Island, WA 98110

Phone: 206-842-7686

Website: www.bifd.org

AUDIT HISTORY

We audit the District every two years. The District has been free of findings for over 20 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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