

Board of Fire Commissioners Special Meeting Minutes

1825 South Lake Stevens Road, Lake Stevens, WA 98258

October 13, 2015

1400 hours

CALL TO ORDER

Chairman Elmore called the meeting to order at 1400 hours.

ROLL CALL

Chairman Elmore, Commissioner Steinruck, Chief O'Brien, Deputy Chief Huff, Administrative Director Leah Schoof, Assistant State Auditor Kyla Henderson, Acting Assistant Audit Manager Amanda Robinson, and Communications Director/District Secretary Laana Larson.

Chairman Elmore commented that Vice Chair Gagnon is an excused absence.

AUDIT ENTRANCE CONFERENCE

Amanda Robinson introduced herself as the Acting Assistant Manager and she introduced Kyla Henderson as the main Auditor on site. She reviewed the contact information for the State Auditor's office and commented the fire district needs would be covered by their Everett office. Their goal is to make sure government offices are using funds efficiently. She confirmed they plan to perform an Accountability Audit for the fiscal years of 2013 & 2014. There will be two system reviews, starting with policies and procedures and following through to the end, focused on general disbursement and payroll.

Amanda commented there will also be a Financial Statement Audit for the fiscal years of 2013 & 2014. They will confirm the statements are following the BARS Manual and that all the numbers are supported.

Kyla Henderson reviewed the Engagement Letter and identified the three Levels of Reporting including Findings, Management Letters, and Exit Items.

Kyla asked if we would please let them know which documents are confidential so that they can protect confidential and sensitive information. The cost for the audit will be approximately \$9600 plus travel expenses which are approximately \$400. Their Lake Stevens Fire contact for communication is Administrative Director Leah Schoof. Kyla commented we should feel free to contact the auditor's office if we have any concerns throughout the process. They appreciate our feedback.

Amanda commented the audit cost has changed slightly compared to last year. The emerging issue for fire districts is the Schedule 22 Questionnaire which is about 30 questions and will need to be filled out by fire districts. Training will be provided.

Amanda reviewed available resources and audit team qualifications. She also mentioned a new study on trends in public records requests. There are no major changes for the fire district this year, with the exception of the Schedule 22 Questionnaire.

Chairman Elmore asked if there were any additional questions and there were none.

ADJOURNMENT

Motion to adjourn the meeting at 1410 hours.
Motion by Chairman Elmore and 2nd by Commissioner Steinruck.
Vote Passed. Vice Chair Gagnon was an excused absence.

Minutes respectfully submitted by Laana Larson, Communications Director/District Secretary.



Chairman Troy Elmore

Vice Chair Paul Gagnon



Commissioner Jim Steinruck



Chief Kevin K. O'Brien