

reserved. The District subsequently corrected its financial statements during the audit. The corrected reports will be included in the final audit report.

Marysville Fire District Exit Items:

1. Auditor's Office recommends improving internal controls over assets and inventory by assigning an independent person to perform review of inventory.
2. Auditor's Office recommends the District create a fuel policy to ensure allowable uses of fuel are being adhered to.
3. Auditor's Office recommends the District ensure that all interlocal agreements are either being filed with the County Auditor or posted in a public posting such as a website.
4. Auditor's Office recommends that the District's donation policy is clarified to address the processing and use of donations that include donor imposed restrictions.

Ms. Amonsen reported that both Districts have been free of audit findings for over 16 years. She also noted that the Districts' staff and management were very enjoyable to work with.

Ms. Amonsen concluded the meeting by informing the Districts of their next audits. Snohomish County Fire District No. 12 will have their next audit in 2014 and it will cover years 2012 and 2013. This audit is anticipated to cost approximately \$9,200 plus travel expenses. Marysville Fire District's next audit will be scheduled once it is determined if the District will be cycled to an annual audit or maintain the status quo two-year cycle. This audit is anticipated to cost approximately \$11,700 plus travel expenses. Ms. Amonsen also noted that if either District expends over \$500,000 in federal grant funds during a fiscal year to contact the Auditors Office prior to September to schedule a federal single audit.

ADJOURNMENT

With no further action required, the Commissioners adjourned at 10:35 a.m.

Greg Corn
Secretary

Date approved