

MARYSVILLE FIRE DISTRICT
BOARD OF DIRECTORS SPECIAL MEETING
OCTOBER 10, 2014

CALL TO ORDER

Nicolas Sarpy, Audit Supervisor for the Washington State Auditor's Office began the audit exit conference at 11:30 a.m.

The following were in attendance:

Board of Directors:

David DeMarco	Gary Bontrager
Donna Wright	Rob Toyer

Staff Members:

Greg Corn, Fire Chief
Martin McFalls, Assistant Chief
Joyce Savage, Human Resource Manager
Chelsie Reece, Finance Manager

Guests:

Nicolas Sarpy, Audit Supervisor, SAO Team Everett
Amanda Robinson, Audit Lead, SAO Team Everett

2012-2013 Washington State Auditor's Office Exit Conference

Introductions were made. Mr. Sarpy explained that Audit Manager Kristina Baylor is unable to attend, however was very pleased with the results of the audit. Ms. Robinson reviewed audit reports for both Marysville Fire District and Snohomish County Fire District 12.

Ms. Robinson discussed the scope of the Districts audits for the period beginning January 1, 2012 and ending December 31, 2013. The audits in general consisted of two separate audits, one for the Districts' accountability and the other for the Districts financial statements. The Marysville Fire District accountability portion focused on three main elements: 1.) Payroll, 2.) Bidding and Procurement Requirements, and 3.) Third-party Cash Receipting. The Snohomish County Fire District No. 12 accountability portion focused on one main element: Inter-local Agreements. Ms. Robinson reported that both Districts complied in all areas of accountability. She also reported that the Districts financial statements were a fair representation of the Districts' operations and contained no uncorrected misstatements, no material misstatements corrected by management during the audit, no significant deficiencies in internal controls, and no instances of noncompliance.

Ms. Robinson reported that the both audit results exhibited no findings or management letters. One exit item was discussed for Marysville Fire District, which is the lowest level of reporting and considered minor recommendations for improvement. The exit item for Marysville Fire District is as follows:

Marysville Fire District Exit Items:

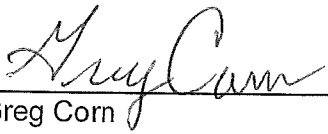
1. Procurement: Piggy-Backing Documentation. The Auditor's Office recommends the District retain documentation verifying that the awarding agency complied with state bid law and awarded the contract to the lowest responsible bidder.

Ms. Robinson noted that the Districts staff and management were very enjoyable to work with.


Ms. Robinson concluded the meeting by informing the Districts of their next audits and that both agencies will be moved to annual financial audits and two-year accountability audits. Both agencies will have a 2014 financial audit in 2015; the audit costs are estimated at \$4,500 plus travel expenses per agency.

ADJOURNMENT

With no further action required, the Board of Directors adjourned at 11:47 a.m.



Greg Corn
Secretary



Date approved