

**MARYSVILLE FIRE DISTRICT  
BOARD OF DIRECTORS SPECIAL MEETING  
DISTRICT 12 BOARD OF COMMISSIONERS SPECIAL MEETING  
December 6, 2017**

There was no Marysville Fire District meeting due to no quorum. However, with the three District 12 Commissioners in attendance the meeting was held as a District 12 Special Meeting.

***CALL TO ORDER***

Kristina Baylor, Audit Manager for the Washington State Auditor's Office began the audit exit conference at 10:00 am.

**The following were in attendance:**

**Board of Directors:**

Tonya Christoffersen  
Pat Cook  
Rick Ross

**Staff Members:**

Martin McFalls, Fire Chief	Chelsie McInnis, Finance Manager
Jeff Cole, Deputy Chief	Joyce Savage, Human Resource Manager
Darry Neuhoff, Deputy Chief	Sandra Elvrom, Administrative Assistant

**Guests:**

Kristina Baylor, Audit Manager  
Tina Hjorten, Assistant Audit Manager

**2016 Washington State Auditor's Office Exit Conference**

Ms. Baylor discussed the scope of the District's audits. The audits in general consisted of two separate audits, one for the District's accountability and the other for the District's financial statements for the period beginning January 1, 2016 through December 31, 2016.

Ms. Hjorten expressed her appreciation to the administrative staff for their help throughout the audit. She gave special recognition to Finance Manager McInnis for her organization and well-kept records. She thanked Chelsie for making herself available and her quick response to requests.

Ms. Hjorten reported that the accountability audit performed found that the District operations complied with applicable requirements and provided adequate safeguarding of public resources. The District also complied with state laws and regulations and their own policies and procedures in the areas that were examined. She also reported that the District's financial statements were a fair representation of the District's operations and contained no instances of noncompliance.

Ms. Hjorten reported that both audit results exhibited no findings or management letters. The on-site auditor communicated any minor verbal recommendations to staff during the audit. Ms. Baylor recognized and commended the District's clean audit history since at least 2003.

Ms. Baylor concluded the meeting by informing the District of their next audit scheduled to be conducted in fall of 2018. The audit will cover the 2017 fiscal year for both accountability and financial. The estimated cost for the next audit is \$11,500.00 plus travel expenses.

***ADJOURNMENT***

With no further action required, the meeting adjourned at 10:30 am.

Martin McFalls

Martin McFalls  
District Secretary

12/21/17

Date approved