



Office of the Washington State Auditor

Pat McCarthy

Exit Conference: Snohomish County Fire Protection District No. 7

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independence and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

Audit Reports

We will publish the following reports:

- Accountability audit for January 1, 2017 through December 31, 2017 - see draft report.
- Financial statement audit for January 1, 2017 through December 31, 2017 - see draft report.

Audit Highlights

We thank the District and its staff for its cooperation and assistance offered throughout the audit process. In particular, we would like to recognize:

- Camille Tabor, CFO for her professionalism and cooperation throughout the audit process. She provided prompt responses to auditor requests, which allowed the auditors to complete the audit within the expected timeline.
- Jessica Ober, Payroll Specialist and Denise Mattern, District Administrative Coordinator for their assistance during the payroll system review. Their clarification of how payroll for two districts was merged together gave a clear understanding of everything done by the District to make the merger as seamless as possible.
- Mindy Leber, Administrative Secretary spent time helping audit staff understand the wildland fire mobilization process. This is area is not regularly reviewed during an audit, and Mindy answered all auditor questions and promptly provided the documentation requested.

Recommendations not included in the Audit Reports

Exit Items

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or non-compliance with laws or regulation that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

Communications required by audit standards

In relation to our financial statement audit report, we would like to bring to your attention:

- There were no uncorrected misstatements in the audited financial statements.
- There were no material misstatements in the financial statements corrected by management during the audit.

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via e-mail in an electronic .pdf file. We also offer a subscription service that allows you to be notified by email when audit reports are released or posted to our website. You can sign up for this convenient service at: <https://portal.sao.wa.gov/saoportal/Login.aspx>

Management Representation Letter

We have included a copy of representations received from District management.

Audit Cost

At the entrance conference, we estimated the cost of the audit to be \$12,000, plus estimated travel and other charges of \$1,000 and actual audit costs will approximate that amount.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in 2019 and will cover the following general areas:

- Accountability for Public Resources
- Financial Statement

The estimated cost for the next audit based on current rates is \$12,500, plus estimated travel and other charges of \$1,500. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are \$750,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal single audit requirements. Federal awards can include grants, loans, and non-cash assistance such as equipment and supplies.

Working Together to Improve Government

Audit Survey

When your report is released you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally this team assists with the online filing of your financial statements.

Performance Center

The Performance Center is a resource for local governments that need to solve problems, reduce costs, and improve the value of their services to citizens. The Center offers training and tools to help local governments improve performance and effectiveness.

Questions?

Please contact us with any questions about information in this document or related audit reports.

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