

Spokane County Fire Protection District 8

Minutes of Special Commissioners Meeting

March 24, 2008

2:00 p.m.

A Special meeting of the Board of Fire Commissioners was held this date. Present were Commissioner Greg Hesse, Commissioner Jonathan Ferraiuolo via conference call, Chief William Walkup, and Administrative Assistant Carol Trescott. Representing the Washington State Auditor's Office via conference call were Cody Zimbelman, Audit Manager, and Matthew Knott, Assistant State Auditor.

The purpose of the Special Meeting was to review results from the State Auditor's Office accountability, compliance, and financial audit of the district for the period beginning January 1, 2005 and ending December 31, 2006. The fire district was evaluated for accountability and compliance with certain state laws and regulations and its own policies and operations in payroll, conflict of interest/ethics laws, disbursements/expenditures, and open public laws.

No findings or management letters were issued.

The auditor recommended the district pay for members only, and no guests, at the district's annual awards banquet. Chief Walkup referenced District 8's Resolution and agreement with the association to provide extraordinary equipment and station maintenance services at no cost to the fire district in exchange for the district paying the full cost of an annual recognition banquet. Mr. Zimbelman will contact the state Attorney General's office for an opinion on the contract and report back to Chief Walkup.

The auditor's office also recommended the district implement policies and procedures to ensure that long-term debt is reported correctly on the Schedule of Long-Term Debt. A minor calculation error was discovered and corrected on the district's Financial Statement for 2005.

The SAO's recommendations from the district's prior audit were reviewed. All issues were determined to be resolved with the exception of the annual awards banquet which is in current review.

Spokane County Fire District 8 is next scheduled for an audit review in 2009 in the categories of Accountability for Public Resources, Legal Compliance, and Financial Statements for the calendar years 2007 – 2008.

With no further business the meeting was concluded at 2:35 pm.

Gregory A. Hesse, Chair
Fire District 8 Commissioner

ATTEST:

William A. Walkup
District Secretary