From: Beherndt, Alexander (SAO)
To: Goff, Tom
Cc: Simmons, Joseph (SAO); Lee, Cheryl
Subject: RE: 2517 - King County Fire Protection District No. 24
Date: Tuesday, January 12, 2021 8:58:05 AM
Attachments: image001.png

Hi Tom,

New Years was great, and I hope you enjoyed yours as well! We sent a letter to Commissioner Bauer last week informing him we will be issuing an unauditable report if we do not hear from him or receive documentation by January 29th. I would expect the report to be issued the first week of February if we do not hear back.

Let me know if you'd like to discuss or have any questions.

Thanks!

Alex

From: Goff, Tom <Tom.Goff@kingcounty.gov>
Sent: Tuesday, January 12, 2021 8:49 AM
To: Beherndt, Alexander (SAO) <beherndta@sao.wa.gov>
Subject: RE: 2517 - King County Fire Protection District No. 24

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HI Alex,

Just wanted to check in with you to see what the current status was on KCFD #24.

I hope you have had a pleasant New Year so far!

Best,

Tom

From: Beherndt, Alexander (SAO) <beherndta@sao.wa.gov>
Sent: Thursday, December 3, 2020 5:00 PM
To: Jim Adsley <adsley@whidbey.com>; Goff, Tom <Tom.Goff@kingcounty.gov>
Subject: RE: 2517 - King County Fire Protection District No. 24

Hi Jim,

I tried calling your number (listed in your email), and was unable to leave a message as the mailbox is

full. I've discussed the situation with our Local Government Support team, and we would need 10 years of financial data in order to perform an audit. The financial data would need to include King County reports showing the beginning fund balance, ending fund balance and all activity for each year between 2010 – 2019. Also, any other supporting documentation, such as ordinances, meeting minutes, etc. as applicable.

If we do not receive the data, we will be issuing an Unauditable Report by the end of the month. As such, it is paramount you give me a call by **Tuesday December 8th**, so we can setup a meeting with myself and Tom Goff, King County Director of Municipal Relations to get the matter resolved.

I can be reached at 253-372-6251.

Thank you,

Alexander Beherndt, CPA
South King County Audit Manager, Office of the Washington State Auditor
(253) 372-6251 | www.sao.wa.gov
We're on social! Follow us on Facebook, Twitter and LinkedIn.

From: Beherndt, Alexander (SAO)
Sent: Tuesday, November 24, 2020 8:43 AM
To: 'Jim Adsley' <adsley@whidbey.com>; Tom.Goff@kingcounty.gov
Subject: RE: 2517 - King County Fire Protection District No. 24

Hi Jim,

Thank you for the response, and I apologize for the miscommunication. Let me forward this information to some people within our office and figure out the best way to proceed. Hopefully, I will have the necessary information for us to move forward by next week.

I hope you have a good holiday week,

Alex

From: Jim Adsley <adsley@whidbey.com>
Sent: Friday, November 20, 2020 11:27 AM
To: Tom.Goff@kingcounty.gov; Beherndt, Alexander (SAO) <beherndta@sao.wa.gov>
Subject: Fw: 2517 - King County Fire Protection District No. 24

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Gentlemen,

I have given numerous email responses to various state audit personnel regarding the status of KCFD24. This is one that includes some of the history that is salient to that issue. For example, a few of those contacts which included narrative were;

Dell Cowart 10/17/14
Tina Hjorten 5/5/15
Dell Cowart 8/21/15
Duane Walz 5/30/17
Kayley Pagio 5/24/19

In most, if not all, of these communications the only response I received was eventually another request for a report from another person from the auditors office. I did provide audit reports of all resolutions and meeting minutes for the years the district was active. The only official action in the fire district since about 2013 (which was very limited) was a request from the City of SeaTac in 2018 for legal documents regarding the deed for one of the district fire stations that was absorbed by the City of SeaTac. At that time there was only two commissioners for the fire district left and one of those had to be retrieved from an assisted living facility to sign a quit claim deed. The irony of this was the City had all fire district records after the incorporation. I am aware of that since I was Chief of both jurisdictions for two years after the incorporation. City administration after the incorporation was not friendly to the remaining fire district. The district has not collected levies since then or had meetings.

As mentioned in one of the emails below, the district has resources to pay for a state audit, however, without a functioning board there is no way to transfer funds. There may well be at least two community members who may be registered voters to serve on a board. That is unknown. I have not lived in the SeaTac area for 24 years and have continued to try and help the district with legal issues which were foisted on them by incorporation and later annexation of district territory. This was exacerbated by the boundary review board removing some district territory from the proposed city and later annexation of some of the remaining area by Tukwila to benefit a major property owner who wanted the separation from the City of SeaTac proposed incorporation. I can provide more detail if useful.
Thank you.

(360) 730-1985
3280 Saratoga Road
Langley WA 98260

From: Jim Adsley
Sent: Tuesday, May 30, 2017 12:03 PM
To: Duane (SAO) Walz
Subject: Fw: 2517 - King County Fire Protection District No. 24

Hi Duane,

I received your notice about an activity audit being due from KCFD 24. I have commented several times to various members of the auditors office about the status of KCFD24. Here is some history I have previously mentioned. The problem is the board members have experienced age related heath problems and the majority of occupants left in the remaining district are renters so the board has had trouble finding replacements. The district has not had board meetings or collected a levy since 2013. Is it possible for your office to put this district reporting on hold until such time as they can re-establish an effective board. There is still need for an alternative system to provide firefighting access to some of the homes and there are sufficient funds still available to the district if they can resurrect a board. King County is investing those funds and sends a daily report on them to me as they have for many years. I can forward some of those reports which also show there has been no expenditures since 2013 if that would help you. Thanks.

Sincerely,

Jim Adsley

From: Jim Adsley
Sent: Friday, August 21, 2015 3:10 PM
To: Dell Cowart
Subject: Fw: 2517 - King County Fire Protection District No. 24

Ms. Cowart,

I will forward a couple of my responses to others in the SAO office this year to again highlight the status of KCFD24. I have tried over the years to assist the Commissioners with legal and financial issues, resolutions prep and so on primarily because they ended up in the predicament of continuing the district due to the requests of a private developer who has for a long time essentially controlled the City of Tukwila, and because I was the fire chief for the district for many years and for SeaTac for two years. The developer and Tukwila successfully lobbied the BRB to remove this section of FD24 from the boundaries of the SeaTac incorporation which was ultimately ratified in 1989. Several later annexations of this individuals property were annexed into Tukwila so he could better control the major development that is occurring now. This development has angered most of the remaining residents in the district and therefore for a variety of reasons they have preferred not to annex into Tukwila. These reductions in size have created much difficulty in maintaining a board of Commissioners for the fire district.Major health issues for them have caused the board to become essentially unfunctional at this time. There are only about 10 homes and 500 acres, mostly on a steep hillside an the edge of the valley left. There is one project which should be done to offset inadequate access for equipment by Tukwila to incidents on a portion of the hill. Unfortunately it will require an easement on one property to accomplish

and the board needs to work that problem for me to assist them with the project. When I was in charge of the fire services for the area I had a special piece of apparatus for difficult service areas like this. That is no longer available since other jurisdictions have taken over services so I came up with a solution which Tukwila's fire chief agreed with however the board has not taken the necessary steps to help as mentioned above.That has been a problem getting this last necessary piece of business done. I am over 50 miles from them so it has been difficult to move forward with this.

I receive a daily balance report from King County which demonstrates the district has not had meetings or expenditures in 2014 and 2015. King County also provides monthly reports which show the funds are being invested and the interest acquired. I have prepared copies of all resolutions, meeting minutes, and financial data for 2011 which is the last year with significant activity. I have some of the records for 2012 and met with the board member who was essentially in charge several months ago who said he would get the missing data off his thumb drive but has not done so. He also is having some health problems. I will forward another communication to the state SAO. I still remain concerned about how the district would pay for state audit work without a currently functioning board at this time. The last audit was for three years and a significant increase for them. The district has significant funds to pay for the audit just lacking the structure to do so. There is one resident who did previously serve on the board however , I have not been able to determine yet if she could again serve and find at least one other to create a legal board in the area.

Sincerely,

Jim Adsley

From: Jim Adsley
Sent: Friday, January 23, 2015 3:47 PM
To: Kayley Anderson
Subject: Re: 2517 - King County Fire Protection District No. 24

Hi Kayley.

Thanks for the heads up. I did attend the workshop you mention last Spring at Coupeville, WA. The session was hampered somewhat by a problem with their computer. Our reports are complete through 2010 and I have a hard copy of the report prepared for 2011. I am not certain I can access your site with my system. The major problem with later years is lack of information to me regarding meetings from the Commissioners. They were not active last year, and relatively inactive in 2013. I do have all financial records which are forwarded to me from King County for later years so I know there are no financial issues. There are some problems with maintaining Commissioners due to the numerous incorporations and annexations which have impacted the size of this district. I am trying to see if that can be resolved, so there will be a quorum and a legal way to pay for the state audit when it is done. I

do not live in the district so I have no legal way to spend those funds without a board quorum. Thanks again for contacting me in this regard. Jim Adsley

From: Kayley Anderson
Sent: Friday, January 23, 2015 2:57 PM
To: mailto:adsley@whidbey.com
Subject: 2517 - King County Fire Protection District No. 24

Good afternoon Jim,

I wanted to reach out to you personally in regards to the annual reports for your district and let you know about some free upcoming training classes that the State Auditor's Office will be hosting in the next couple of months. It looks like you have not filed in the past or have filed as incomplete. We want to help make it a simple and easy process for you so that you are able to file for 2014 correctly and on time! Our training classes provide an excellent hands on learning experience catered to small governments like yourself. Also, you will have time to ask staff from the State Auditor's Office any questions that you may have during the class.

We **highly** encourage you to attend one of our free trainings in order to help make sure your district is in compliance with state law. State law (Chapter 43.09 RCW) requires the State Auditor's Office to examine the financial affairs of local governments, no matter their size. The Washington State Legislature requires every local government to file a financial report with the State Auditor's Office annually within 150 days of the government's fiscal year end (RCW 43.09.230).

Please do not hesitate to contact me with any questions or concerns. We hope you'll be able to attend!

The State Auditors' Office is once again offering free four-hour trainings, *How to Prepare and File Your Annual Report* all across the state. Your government is required by RCW 43.09.230 to file an Annual Report with the State Auditor's Office every year within 150 days after your yearend. Your government is eligible for the free training and we strongly encourage you to attend.

The training will provide a brief overview of governmental fund accounting, Budgeting, Accounting and Reporting System (BARS) coding and then focus on the preparation of all required annual report items, specifically Schedules 01 and 22. At the end of the session we will demonstrate the online filing application and provide instruction on its use. Instructors will then provide as much one-on-one assistance as time permits.

Please respond to this e-mail to let us know which class location you would like to attend. See attached schedule for available class locations.

Sincerely,

Kayley Anderson
Forms & Records Analyst
Washington State Auditor's Office
Ph: (360) 725-5598