From: Christy Raske
To: Baylor, Kristina (SAO); Hjorten, Christina (SAO)
Cc: SAO DL Team Everett Mgmt; Pagio, Kayley (SAO)
Subject: RE: 2517 - King County Fire Protection District No. 24
Date: Tuesday, April 14, 2015 2:38:51 PM

Yes, minutes are part of the annual reporting requirement but if they don't have them, they should go ahead and file without them. We will address it when we do the audit. Unfortunately this is not uncommon for some spd's. We will likely have a recommendation to them regarding open public meetings. Thanks for working on these –you are all making a lot of progress on the filing!

Christy Raske, CPA
Local Government Support Manager
State Auditor's Office
360-725-5593

From: Kristina Baylor
Sent: Tuesday, April 14, 2015 1:38 PM
To: Tina Hjorten
Cc: EverettMgmt; Kayley Anderson; Christy Raske
Subject: RE: 2517 - King County Fire Protection District No. 24

Hi Tina,

I would think we should still keep it as we identified it as one in our initial goal list. However, I have cc'd Kayley and Christy on this so they are aware of what is happening with this one.

For small entities (under $300,000 in annual revenues) board minutes are required to be submitted in conjunction with their annual report and Schedule 22. This is because they are needed for the assessment audit. Can we talk to him a little bit more about how minutes are taken if at all at this District? It sounds like it is barely operating so perhaps they should consider dissolving. If he would like to do this, I think Courtney may have some information on how a Fire District would go about this that we can provide him.

Christy – do you have any thoughts on this one?

Thanks,

Kristina Baylor
Audit Manager

From: Tina Hjorten
Sent: Tuesday, April 14, 2015 1:27 PM
To: Kristina Baylor
Subject: FW: 2517 - King County Fire Protection District No. 24

Hi Kristina,

I finally heard back from my second entity for the team goal, but am a little overwhelmed with his

email and feeling a little lost on how to proceed. I have a few questions about this one:

1. Although our contact is in Langley, it looks like the District is down in the Tukwila area (out of our area). Should our team still be contacting them about their annual filing?
2. He keeps saying that he can't submit a report because he doesn't have meeting minutes, however I didn't think that was a required part of the annual financial report. Am I wrong about that? I am sure we've asked for minutes when trying to perform the assessment audit, but if he went in and filed the annual report he could probably submit it without them, correct?
3. I'm wondering if this lack of action by the board needs to be reported to someone… King County?

Thanks!

Tina Hjorten
Assistant Audit Manager, Team Everett
Washington State Auditor's Office

From: Jim Adsley [mailto:adsley@whidbey.com]
Sent: Monday, April 13, 2015 5:21 PM
To: Tina Hjorten
Subject: Fw: 2517 - King County Fire Protection District No. 24

Tina,

Here is an earlier correspondence with the State Auditors office on this matter. The problem is the fire district board members are all having significant health issues and I have had trouble getting the documents like written minutes and so on which are required with the financial reports. I made a trip down there in December and was told that info would be forwarded but it did not happen. I had prepared levy documents for the board but they did not respond top that either so there is no levy being collected. There was no expenditures in 2014 either. While there is still 500 acres or so left in the district, the number of registered voters is very limited, and the residents do not want to annex into Tukwila so they need to come up with some new board members. If that does not happen it may become necessary to dissolve the district. I do get electronic financial reports on the funds from King County every day and there has been no activity for some time as I mentioned. SAO reports require copies of meeting minutes and so on. I do not have signed copies of resolutions which I have prepared for the board in the last couple of years. The Board member who provided those documents to me in the past was apparently using a computer from his workplace and he is no longer working due to his illness.

There is a previous board member in the district who I hope to try and restore at least the minimum number of board members. I am probably still the best contact for the district even though I have no statutory authority to act in their absence. As you can see I did attend a class a while back on the system the SAO would like used to report activity. I do not see an

advantage to attend another one if the district may be dissolved in the future. I can put together financial data for the years in question based on reports I receive from King County but not copies of their minutes or signed copies of Resolutions I prepared for the fire district board. Thanks.

Jim Adsley

From: Kayley Anderson
Sent: Monday, January 26, 2015 8:28 AM
To: 'Jim Adsley'
Subject: RE: 2517 - King County Fire Protection District No. 24

Jim,

Would you be interested in attending the training class again this year? There are a few changes to the online filing system but anyone with internet can access the system (there's nothing special that you need except a version of Excel to upload Schedule 01). Each district is required to file their annual report each year even if there isn't much to file.

If you would like to attend the training again this year, you could bring your laptop and the financial records with you and at least get started on the Schedule 01. Let me know if there is anything else I can do to assist you!

-Kayley

From: Jim Adsley [mailto:adsley@whidbey.com]
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