

Entrance Conference

Mason County Fire Protection District No. 6

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Office of the
Washington
State Auditor
Pat McCarthy

Disclaimer: This presentation is intended to be viewed in conjunction with the complete packet of entrance materials provided. A copy of those materials may be requested by contacting the presenters listed or by emailing PublicRecords@sao.wa.gov.

Audits that Matter



Accountability

Financial

Performance Audits

Cybersecurity Audits

Unauditable
Governments

Citizen Hotlines

Federal

Fraud/ Whistleblower
Investigations

Other Engagements



Pat McCarthy
State Auditor

2,448 audits conducted
(January 1, 2022– December 31, 2022)

Accountability Audit

January 1, 2020 through December 31, 2022

Using a risk-based audit approach for the District, we plan to evaluate the following areas:

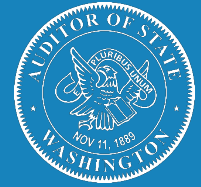
- Procurement – purchases and public works
- Payroll – gross wages, overtime, leave balances and accruals and leave cashouts
- Self-insurance for unemployment
- Open public meetings – compliance with minutes, meetings and executive sessions
- Financial condition – reviewing for indications of distress



Prior Audit Recommendations



Prior Management Letters	Planned Follow-up
Procurement – public works projects	Included in audit plan



Levels of Reporting



Findings

Management
letters

Exit items



Important Information

Confidential
Information

Audit Costs

Audit
Dispute
Process

Loss
Reporting

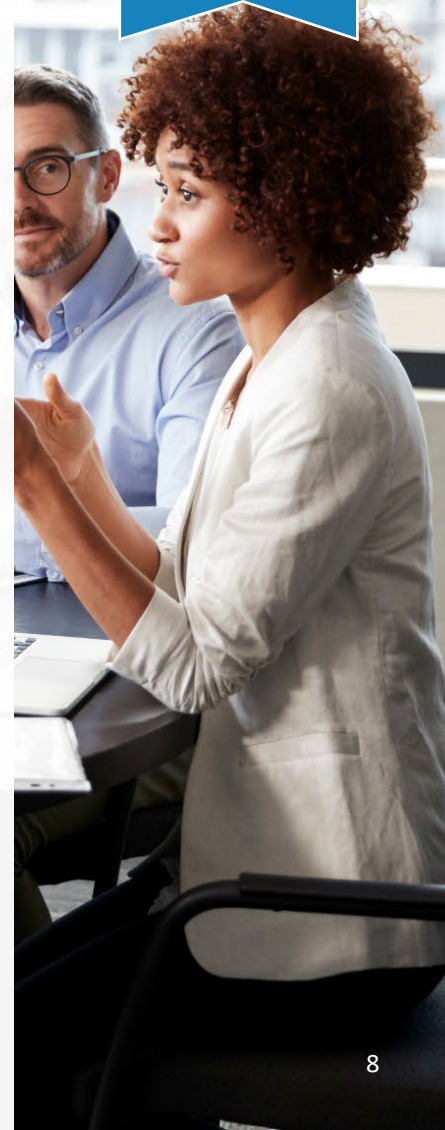
Working Together to Improve Government

Local Government Support Team

- BARS & Annual Online Filing
- Accounting and Reporting Training
- Client portal, including helpdesk

The Center for Government Innovation

- Free tools, resources and services to help you solve problems and improve operations.



Questions?

