

# Entrance Conference

Mason County Fire Protection District No. 6

Amy Strzalka, CPA  
*Program Manager*

Danae Welty  
*Audit Lead*

January 23, 2024



Office of the  
Washington  
State Auditor  
Pat McCarthy

# Audits that Matter



## Accountability

Financial

Federal

Performance Audits

Cybersecurity Audits

Fraud/ Whistleblower  
Investigations

Unauditable  
Governments

Citizen Hotlines

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



| <b>Prior Management Letters</b>     | <b>Planned Follow-up</b> |
|-------------------------------------|--------------------------|
| Procurement – public works projects | Included in audit plan   |



# Levels of Reporting



Findings

Management  
letters

Exit items



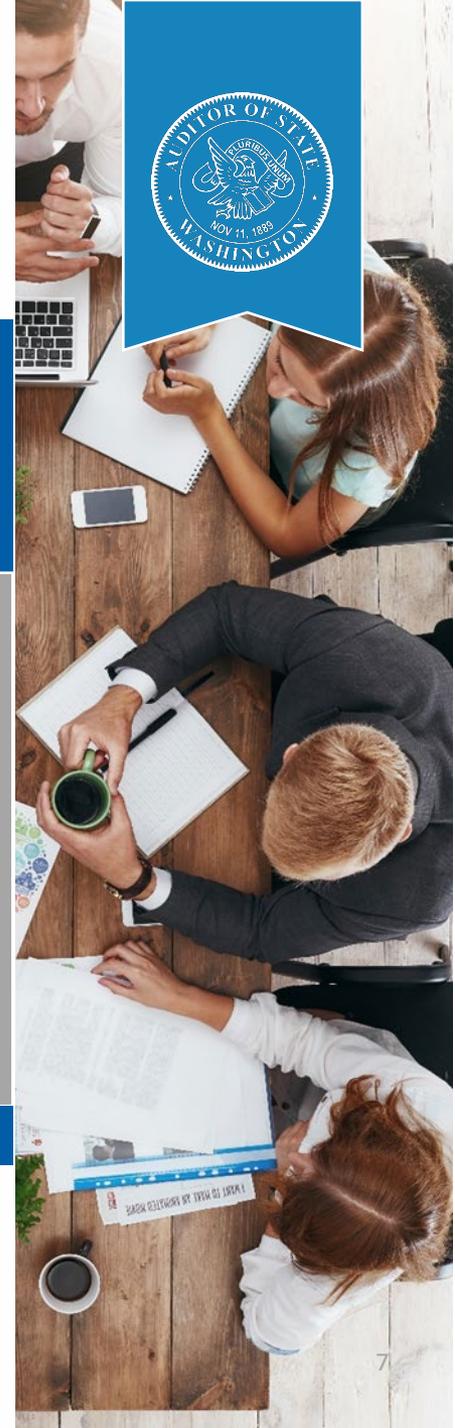
# Important Information

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?

