



Exit Recommendations
Mason County Fire Protection District No. 6
Audit Period Ending: December 31, 2022

We are providing the following exit recommendations for management's consideration. They are not referenced in the audit report. We may review the status of the following exit items in our next audit.

Accountability:

Procurement

The District updated its procurement policy in September 2023. Although we noted significant improvements in the policy, we identified the following areas for further improvement:

- The policy correctly requires formal sealed bidding procedures for purchases over \$75,000 and public works projects over \$350,000. However, it does not include RCW references or details of requirements for formal sealed bidding procedures for either of these categories. This increases the risk that employees will not be aware of and comply with all requirements.
- The policy states the District will use the District's Limited Public Works Roster for public works under \$50,000 and will use the District's Small Works Roster for public works projects from \$30,000 to \$350,000. This can be confusing to a user of the policy since (1) there is overlap between the two categories for the \$30,000 to \$50,000 range, so an employee may not know which to follow and (2) it implies the District will maintain two separate rosters: a "Limited Public Works Roster" and a "Small Works Roster". However, under the RCW requirements, the same roster would be used for both thresholds, but different procedures would be followed for each. The overlap and misleading roster descriptions increase the risk that employees will not understand and correctly follow the requirements.
- The policy correctly references the small works roster RCW. However, the language in the RCW is rather difficult to follow, so it would be helpful to have the requirements clearly described in the policy to help ensure employees are aware of and comply with all requirements.

We also noted the District only had 12 days between original advertisement and bid opening rather than the 13 days required by law for its purchase of a light chassis truck in the amount of \$52,948.

We recommend the District consider updating its policy to further clarify procurement requirements and expectations in order to ensure compliance with procurement requirements.