

# SNOHOMISH COUNTY FIRE DISTRICT NO. 5

## Commissioners Meeting Agenda



October 24, 2022

### **CALL TO ORDER**

### **ADDITIONS TO THE AGENDA**

**PUBLIC/STAFF COMMENTS** - (Limited to 3 minutes per person not to exceed 20 minutes overall)

### **CONSENT AGENDA**

Approval of Agency Benefits \$29,765.97

**CHIEF'S REPORT-** To be presented

### **REPORTS**

#### **OLD BUSINESS**

Open Issues / Actions

#### **NEW BUSINESS**

Firefighter/Medic Positions

Mid Audit Conference Report

#### **INFORMATIONAL**

Records Requests

### **COMMISSIONER COMMENTS**

### **ADJOURN**

**NOTE:** *Commissioner's, please complete additional meeting timecards and provide to the Secretary.*

**Agency Benefits 2022 (ER) Only**

MONTH	Social Security/ FICA	MEDICARE	Trustdeed	MERP/HRA	PERS 2	PERS 3	LEOFF 2	WA DCP
Jan	\$162.08	\$2,136.49	\$15,612.44	\$3,281.34	\$4,830.47	\$1,241.95	\$3,748.73	\$2,650.00
Feb	\$105.02	\$2,075.94	\$11,324.44	\$3,281.34	\$4,915.07	\$1,219.93	\$3,484.62	\$3,765.38
Mar	\$71.17	\$1,977.45	\$11,324.44	\$3,281.34	\$4,748.03	\$929.95	\$3,422.56	\$3,150.00
Apr	\$30.44	\$2,111.82	\$11,324.44	\$3,281.34	\$5,073.28	\$1,186.26	\$3,647.88	\$3,150.00
May	\$31.75	\$2,002.55	\$11,324.44	\$3,281.34	\$5,298.99	\$657.24	\$3,404.05	\$3,150.00
Jun	\$23.81	\$2,923.90	\$11,324.44	\$3,281.34	\$5,353.91	\$675.35	\$6,740.85	\$3,150.00
Jul	\$73.90	\$1,986.18	\$11,324.44	\$976.35	\$4,996.31	\$814.73	\$5,302.92	\$7,278.95
Aug	\$114.20	\$2,002.03	\$11,324.44	\$2,851.35	\$5,089.96	\$1,224.11	\$4,611.11	\$3,403.85
Sep	\$133.49	\$1,992.87	\$11,324.44	\$1,351.35	\$4,860.39	\$1,277.09	\$4,466.36	\$3,403.85
Oct	\$70.18	\$2,157.86	\$11,324.44	\$1,351.35	\$5,221.58	\$1,242.34	\$4,994.37	\$3,403.85
Nov								
Dec								

**Add total benefit figures to the treasurers report and payroll and voucher chart each month once report completed**

<b>Total</b>	<b>\$816.04</b>	<b>\$21,367.09</b>	<b>\$117,532.40</b>	<b>\$26,218.44</b>	<b>\$50,387.99</b>	<b>\$10,468.95</b>	<b>\$43,823.45</b>	<b>\$36,505.88</b>
<b>Average</b>	<b>\$81.60</b>	<b>\$2,136.71</b>	<b>\$11,753.24</b>	<b>\$2,621.84</b>	<b>\$5,038.80</b>	<b>\$1,046.90</b>	<b>\$4,382.35</b>	<b>\$3,650.59</b>
		<i><b>Total Benefits</b></i>	<b>\$307,120.24</b>					



## Open Issues/Actions

Date Last Visited	OPEN ISSUES	Action Taken	Priority

Date Last Visited	TABLED OR POSTPONED ISSUES	Action Taken
06/27/22	Mitigation Fees - Growth Planning	Postponed until December 12, 2022

Date Last Visited	CLOSED ISSUES	Action Taken
03/25/19	Five Year Plan	Completed
05/13/19	FMC Surplused and sold	Completed
05/13/19	1997 Ford Expedition surplused and sold	Completed
11/12/19	Vulnerability Assessment	Dismissed
11/12/19	ALS Contract	Completed
03/09/20	Sunset Clause addition to Resolution 2020-01 Voucher pre-approval	Completed
03/09/20	Resolution 2020-01 Sunset Clause	Completed
04/12/21	Consideration of a Five Member Board of Commissioners	Completed
02/22/21	Recruitment and hiring process for a Chief Officer	Completed
12/27/21	Exploration of a District 5 Medic Program	Completed
04/25/22	Life Insurance for Part Time and Volunteers	Completed
06/27/22	ALS Contract Snohomish Regional Fire and Rescue	Completed

**Snohomish County Fire Protection District No 5**  
**Audit Status Meeting**  
**Fiscal Year 2020-2021 Financial Statement / Accountability Audit**

**Meeting Date:** 10/20/2022

**Timing & Staff Scheduling:** Planned exit conference in November. Future date to be determined. Special Meeting w/ commissioners, and should be all three commissioners. Usually meet on 1<sup>st</sup> and 2<sup>nd</sup> Monday of month. Accountability fieldwork mostly completed. Working on wrapping up financial fieldwork and concluding. Should have fieldwork completed late this week or early next week.

**Audit Coverage:**

<b>Financial Statement Audit</b>	<b>Status</b>	<b>Outstanding Requests and Next Steps:</b>	<b>Preliminary Results and Budget Status</b>
Financial audit planning procedures: [County Treasurer] / [Bank Statement] Reconciliation	In progress	Completing reconciliation with county treasurer statements. Nothing additional needed at this time.	On track
Review the Presentation and Disclosures	In progress	Had a question regarding Fire Chief leave. Notes for FY20/FY21 states Fire Chief cap is 60 hours. Contracts and prior audit we documented he had no cap. Needed clarification.	On track
Concluding procedures (drafting audit report, recommendations, preparing final published statements, etc.)	Not started	Nothing needed at this time	On track

<b>Accountability Audit</b>	<b>Status</b>	<b>Outstanding Requests and Next Steps:</b>	<b>Preliminary Results and Budget Status</b>
Accountability audit planning procedures			
Audit areas selected for review:			
<ul style="list-style-type: none"> <li>OPMA Compliance</li> </ul>	In review	Nothing needed to wrap this up.	On track.
<ul style="list-style-type: none"> <li>Credit card/gas card disbursements</li> </ul>	In review	Nothing needed to wrap this up	Budget is on track. We noted issue on MPG inconsistencies and location usage in Lynnwood in FY21. Risk of District vehicle being used for non-District purposes.
<ul style="list-style-type: none"> <li>Direct deposit/EFT disbursements</li> </ul>	In review	Nothing needed to wrap this up	On track
<ul style="list-style-type: none"> <li>Change orders/Public works</li> </ul>	In review	Nothing needed to wrap this us.	On track
<ul style="list-style-type: none"> <li>Payroll leave and accruals</li> </ul>	In review	Nothing needed to wrap this up.	Budget is on track. Found an issue where a firefighter's balance at end of FY20 was incorrectly carried into FY21 by 3 hours due to taking leave on 12/31/20. With discussion

			w/ Cathy Barth, this has since been corrected, but was incorrectly stated on leave sheets provided.
Concluding procedures (drafting audit report, recommendations, etc.)	Not started	Nothing needed at this time	On track

**Other Topics to Discuss:**

- Financial statement issues identified. We have not identified any issues at this point. **We do need to verify that the statements of LGCS are the final statements (PBC) (verified)**
- Draft issues identified:
  1. Credit card/gas card disbursements: We noted issue on MPG inconsistencies and location usage in Lynnwood in FY21. Risk of District vehicle being used for non-District purposes Feedback on the audit process so far.
  2. Payroll Leave and Accruals: Found an issue where a firefighter’s balance at end of FY20 was incorrectly carried into FY21 by 3 hours due to taking leave on 12/31/20. With discussion w/ Cathy Barth, this has since been corrected
- Resolution of prior audit issues: Financial audit finding, contract clarification, leave accruals, direct deposit confirmation, and loss reporting (PBC)
- While on-site we witnessed a vehicle with exempt plates not marked with the name of government or “for official use only”. RCW 46.08.065 – Publicly owned vehicles to be marked
- **In Attendance:**
  - From the Office of the State Auditor: Kirk Gadbois, Audit Supervisor; Chad Edgington, Audit Lead
  - From the District: Cathy Barth, District Secretary, Seth Johnson, Fire Chief

