

Audit Summary

Lewis County Fire Protection District No. 14 February 28, 2013

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Lewis County Fire Protection District No. 14 from January 1, 2009 through December 31, 2012.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Open Public Meetings Act
- Financial condition
- Procurement
- Payroll

RESULTS

In the areas we examined, the District's internal controls were adequate to safeguard public assets. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.