

King County Fire Protection District No. 27

Minutes

A Special Meeting of the Board of Commissioners of King County Fire Protection District No. 27 was held on April 8, 2025, at Station 152 located at 4301-334th Place SE, Fall City, Washington, 98024. The meeting was also available remotely with online video and audio conferencing.

Chairman Meredith called the meeting to order at 3:02 p.m.

Present:

Chairman Daniel Meredith - Teams
Commissioner Lilly Hansen
Commissioner Kristopher Belfield - Teams
Chief Brian Culp
Secretary Melinda Wall

In Attendance:

Audit Manager Haji Adams – Teams
Asst. Audit Manager Zachariah Shelton - Teams
Auditor Pawel Mizak - Teams
Lt. Joe Springer
FF Dane Brookshear
FF Greg Lussier

BUSINESS FROM THE FLOOR:

Public Comment Period - None

UNFINISHED BUSINESS:

State Auditor's Office - District's 3-Year Audit (2021-2023) - Exit Conference

After introductions Audit Manager Haji Adams discussed the importance of audits which provide independent and transparent examinations of how local governments use public funds.

Auditor Pawel Mizak discussed the following risk based areas that were examined for the District's Accountability and Financial Audits for the period of January 1, 2021 - December 31, 2023:

- Accounts payable; general disbursements and electronic funds transfers.
- Payroll; shift exchanges.
- Open public meetings; compliance with minutes, meetings and executive sessions.
- Financial condition; reviewing for indications of financial distress.

Auditor Mizak reported that the audit review found that there were no uncorrected material misstatements in the District's financial statements. There were no concerns or issues presented in the areas they examined. The Fire District complied with applicable state laws, regulations and provided controls over the safeguarding of public resources. The audit reports were expected to be published on the Auditor's website within the next ten days.

Assistant Audit Manager Zachariah Shelton discussed the next three-year audit which would be scheduled in the Fall of 2027. In conclusion the Auditors thanked staff and the Board for their cooperation during the audit and the Board thanked the Auditor's for their time.

Adjournment:

With no further business to discuss the meeting was adjourned by Chairman Meredith at 3:17 p.m.

Attest:

Melinda Wall
District Secretary

Chairman

Commissioner

Pending Signatures

Commissioner