

# 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 October 21, 2021. Due to the COVID-19 Pandemic, the meeting was held remotely with Online Video and Audio Conferencing.

The meeting was called to order at 10:00 a.m.

### Present:

Commissioner Lilly Hansen  
Commissioner Daniel Meredith  
Chief Brian Culp  
Secretary Melinda Wall

Chairman Hollis absent

### In Attendance:

Wa St. Auditor Melissa McCallum  
Wa St. Assistant Audit Manager Lorraine Nitta  
Wa St. Program Manager Wendy Choy

### BUSINESS FROM THE FLOOR:

#### Public Comment Period:

None

### UNFINISHED BUSINESS:

#### **State Auditor's Office – District's 3-Year Audit - Entrance Conference**

##### Accountability Audit

After introductions Audit Manager Wendy Choy discussed the overall scope of the District's Audit which will include examining the management, use, and safeguards of public resources, and evaluating adherences to applicable laws, regulations, and policies.

Auditor Melissa McCallum briefed the Board on the following areas that would be examined:

- Financial condition and fiscal sustainability.
- Electronic funds transfers and disbursements – review of controls.
- Review payroll procedures and calculations.
- Credit card compliance with applicable laws and policies.

##### Financial Statement Audit

Auditor McCallum stated that she will also review the District's financial statements and provide an opinion on whether they are presented fairly in accordance with the applicable reporting framework. Upon completion of the Audit an exit conference will be scheduled to formally review the audit with the Board of Commissioners.

In conclusion the Board thanked the Auditor's for their time.

### Adjournment:


With no further business to discuss the meeting was adjourned at 10:20 a.m.

Attest:

Melinda Wall  
District Secretary

  
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Chairman

  
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Commissioner

  
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Commissioner