



# KING COUNTY FIRE PROTECTION DISTRICT NO.16

7220 NE 181<sup>st</sup> Street  
KENMORE, WA 98028

BUSINESS: 425-354-1780 FAX: 425-354-1781

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## MINUTES

June 4, 2024

### **REGULAR MEETING BOARD OF COMMISSIONERS at Northshore Fire Department's Headquarters Station 51 and Virtual Meeting via Zoom**

#### **I. OPEN REGULAR NORTHSHORE BOARD MEETING**

##### 1.1 Roll Call

Commissioner Lisa Wollum called the meeting to order at 5:00 PM.

Persons in attendance were Commissioners Lisa Wollum, Eric Adman, and Rick Webster. Also present was Chief Matt Cowan, Legal Counsel Matt Paxton, Board Secretary Amy Oakley, and 4 members of the public. Commissioner Josh Pratt joined the meeting at 5:09PM. Commissioner Adman left the meeting at 5:03PM and returned to the meeting at 5:10PM. Commissioner Tyler Byers was absent.

#### **II. PUBLIC COMMENT**

2.1 The Board heard public comment from David Maehren.

#### **III. APPROVAL OF THE AGENDA**

*Commissioner Webster moved to approve the agenda as presented. Commissioner Pratt seconded. The motion passed unanimously 4-0.*

#### **IV. NORTHSHORE BOARD DISCUSSION AND POSSIBLE ACTION ITEMS**

##### 4.1 SAO Audit Exit Conference

- Haji Adams, Audit Manager, with the Washington State Auditors Office provided an overview of the results of the 2021 and 2022 accountability audit of Northshore Fire Department.

##### 4.2 Report from Subcommittee for Station 54

- Chief Cowan updated the Board on that the demolition of Station 54 is awaiting permits from the City of Kenmore.
- DC Hochstein is drafting an update for the community to post on social media.
- There will be no disruption to the school and metro bus stops located at the property caused by the demolition.

##### 4.3 Report from Subcommittee on outbuildings at Station 51

- Chief Cowan updated the Board that this project is on pause at the moment.

- 4.4 Report from RFA Planning Committee
  - Chief Cowan updated the Board on the second meeting of the RFA Planning Committee.
  - Chief Cowan updated the Board on plans to post updates to the website and solicit public input.
  - Chief Cowan updated the Board on the decisions made regarding the Governance model.
- 4.5 Discussion of next steps for August levy lid lift ballot measure
  - Chief Cowan updated the Board on next steps to provide education materials to the public via the website.
  - Chief Cowan provided an update on pro/con committees.
- 4.6 Discussion on updating Financial Policy 6200
  - Legal Counsel Paxton updated the Board that he is in discussion with Chief Cowan to update the financial policy to reflect updates to the law regarding thresholds for public bidding.
  - This item will remain on the agenda for next meeting.
- 4.7 Discussion of Board DEI Listening Session
  - Commissioner Adman updated the Board on the status of Listening Tour of DEIB Committee.
  - Commissioner Adman will follow-up with the Board.

**V. BOARD RESOLUTIONS**

- 6.1 None

**VI. CONSENT AGENDA**

- 6.1 Vouchers
  - The Benefit Fund Vouchers totaled \$ 10,971.10
  - The General Fund Vouchers totaled \$ 4,126.27
  - The Capital Fund Vouchers totaled \$ 11,386.62

6.2 Commissioner Compensation

6.3 Meeting Minutes: 05/07/2024

***Commissioner Webster moved to accept the consent agenda as presented.  
Commissioner Pratt seconded. The motion passed unanimously 4-0.***

**VII. REPORTS**

- 7.1 Fire Chief Report
  - No update.
- 7.2 Commissioner Reports
  - Commissioner Adman and Commissioner Webster congratulated and thanked the volunteers for a successful pancake breakfast on June 1, 2024.

- Commissioner Wollum and Commissioner Pratt attended the Washington State Fire Commissioners conference in Lake Chelan on June 1, 2024.

7.3 Legal Counsel Reports

- No update.

**VIII. UPCOMING BOARD AGENDAS**

8.1 Setting of Future Meeting Agenda(s)

The next regular meeting scheduled for July 2, 2024 will be postponed to July 9<sup>th</sup> and will include the standard agenda items as well as update from the subcommittee on Station 54, update from subcommittee on RFA Committee, status of the levy lid lift ballot measure, revised finance policy discussion. This meeting will be hybrid, on Zoom and in-person at Station 51.

**ADJOURNMENT**

The meeting adjourned at 5:43PM.

**NEXT MEETING DATE**

Special meeting Tuesday, July 9<sup>th</sup>, 2024 at 5:00PM.

Attachments: Agenda, SAO Exit Conference materials, Vouchers, Commissioner Compensation, Meeting Minutes 5/7/2022, and Chief's Report.


**BOARD OF COMMISSIONERS**

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**ERIC ADMAN**, Member

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**JOSH PRATT**, Member



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**TYLER BYERS**, Member



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**RICK WEBSTER**, Member

*Lisa Wollum*

\_\_\_\_\_  
**LISA WOLLUM**, Member

**ATTEST**

*Amy Oakley*

\_\_\_\_\_  
**Amy Oakley**, Secretary

King County Fire Protection District No. 16

Adopted at a Special Meeting of the Board of Commissioners on July 9, 2024.



## Northshore Fire Department Board of Commissioners

Headquarters Station 7220 NE 181<sup>st</sup> Street, Kenmore, WA

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### Northshore Fire Department Board of Commissioners

#### Regular Meeting Agenda

Tuesday, June 4, 2024

5:00PM

Meeting held virtually, via Zoom, and in-person at: Station #51, 7220 NE 181st Street, Kenmore, WA 98028

To provide public comment, please see instructions at the end of the agenda.

To attend this meeting live, click the link below and enter the ID & Password provided.

A recording of this meeting will also be posted in AV Capture.

Join Zoom Meeting Online at:

<https://us02web.zoom.us/j/85044713997?pwd=dW1uWDFpNldpZ1dSSU1ZYy9LSXVQQT09>

Call in to Zoom Meeting at: (253) 215-8782

Meeting ID: 850 4471 3997

Passcode: 743608

**I. Open Regular Northshore Board Meeting**

1.1 Roll Call

**II. Public Comment**

2.1 Public Comment

**III. Approval of Agenda**

3.1 Approval of the Meeting Agenda

**IV. Board Discussion and Possible Action Items**

4.1 SAO Audit Exit Conference

4.2 Report from subcommittee from Station 54

4.3 Report from subcommittee on outbuildings at Station 51

4.4 Report from RFA Planning Committee

4.5 Discussion of next steps for August levy lid lift ballot measure

4.6 Discussion on updating Financial Policy 6200

4.7 Discussion on Board DEI Listening Session



**V. Board Resolutions**

None

**VI. Consent Agenda**

- 6.1 Vouchers
- 6.2 Commissioner Compensation
- 6.3 Meeting Minutes: Regular Meeting 5/7/2024

**VII. Reports**

- 7.1 Fire Chief Report
- 7.2 Commissioner Reports
- 7.3 Legal Counsel Report

**VIII. Upcoming Board Agendas**

- 8.1 Setting of Future Meeting Agenda(s)

**Adjournment**

Next Regular Meeting: Tuesday, July 2<sup>nd</sup>, 2024 at 5:00 PM

**Public Comment Procedures for Virtual Meetings:**

Individuals wishing to comment may comment by appearing at the virtual meeting and “raising their hand” or the equivalent. The chair shall recognize those persons and provide them the opportunity to comment. Three minutes are allowed for comment.

If you wish to provide written public comment, you may do so by submitting a written statement to [boardsecretary@northshorefire.com](mailto:boardsecretary@northshorefire.com). Any comments received up to one hour before the posted meeting time, will be read during the public comment period.

To ensure your written comments are received and read at the proper meeting, your email must include:

- Date & Time of the meeting your comments are intended for
- Your name
- Whether or not you live in the city limits of Lake Forest Park or Kenmore
- Agenda Item and/or subject your comments refer to

Emails without this information may not be read at the meeting. And, in accordance with normal procedure, messages of an overly repetitive or inappropriate (vulgarity) nature may be declined to be read at the discretion of the meeting Chair.

Please check the District’s [AV Capture](#) for the most up-to-date information about individual meetings. Questions? Email Board Secretary Amy Oakley at [boardsecretary@northshorefire.com](mailto:boardsecretary@northshorefire.com)



# Office of the Washington State Auditor

## Pat McCarthy

### Exit Conference: King County Fire Protection District No 16

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

#### Audit Reports

We will publish the following reports:

- Accountability audit for January 1, 2021 through December 31, 2022 – see draft report.
- Financial statement audit for January 1, 2021 through December 31, 2022 – see draft report.

#### Audit Highlights

- We would like to thank Dawn Killion, Finance Specialist, for her cooperation and response to our requests during the audit; especially since the audit was performed in a remote environment.
- We thank the District for their friendly and professional interactions with us during the audit.
- We thank the District for its commitment to strengthen the relationship with the Office of the Washington State Auditor.

#### Status of Prior Management Letter items

Brief Description	Resolved	Unresolved
Financial statement preparation	X	

#### Financial Statement Audit Communication

We would like to bring the following to your attention:

- We didn't identify any material misstatements during the audit.
- Uncorrected misstatements in the audited financial statements are summarized below. We agree with management's representation that these misstatements are immaterial to the fair presentation of the financial statements. However, the conditions that led to these misstatements may result in more significant misstatements if not corrected.

Statement	Description
Statement C4	Ending Cash & Investments is overstated by \$4,944 due to a variance between the King County Treasurer and the C-4 financial statement.

- The audit addressed the following risks, which required special consideration:
  - Due to the possibility that management may be able to circumvent certain controls, standards require the auditor to assess the risk of management override.

## **Finalizing Your Audit**

### **Report Publication**

Audit reports are published on our website and distributed via email in a .pdf file. We also offer a subscription service that notifies you by email when audit reports are released or posted to our website. You can sign up for this convenient service at <https://portal.sao.wa.gov/SAOPortal>.

### **Management Representation Letter**

We have included a copy of representations requested of management.

### **Audit Cost**

At the entrance conference, we estimated the cost of the audit to be \$18,600 and actual audit costs will approximate that amount.

### **Your Next Scheduled Audit**

Your next audit is scheduled to be conducted in Fall 2024 and will cover the following general areas:

- Accountability for public resources for January 1, 2023 through December 31, 2023
- Financial statement for January 1, 2023 through December 31, 2023

The estimated cost for the next audit based on current rates is \$13,600 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are \$750,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal Single Audit requirements. Federal awards can include grants, loans, and non-cash assistance like equipment and supplies.

## **Working Together to Improve Government**

### **Audit Survey**

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

### **Local Government Support Team**

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally, this team assists with the online filing of your financial statements.



## **The Center for Government Innovation**

The Center for Government Innovation at the Office of the Washington State Auditor offers services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean process improvement, peer-to-peer networking, and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at [Center@sao.wa.gov](mailto:Center@sao.wa.gov).

### **Questions?**

Please contact us with any questions about information in this document or related audit reports.

**Kelly Collins, CPA, CFE, Director of Local Audit, (564) 999-0807, [Kelly.Collins@sao.wa.gov](mailto:Kelly.Collins@sao.wa.gov)**

**Wendy Choy, Assistant Director of Local Audit, (425) 502-7067, [Wendy.Choy@sao.wa.gov](mailto:Wendy.Choy@sao.wa.gov)**

**Haji Adams, Audit Manager, (425) 900-5277, [Haji.Adams@sao.wa.gov](mailto:Haji.Adams@sao.wa.gov)**

**Lorraine Nitta, Assistant Audit Manager, (425) 900-5631, [Lorraine.Nitta@sao.wa.gov](mailto:Lorraine.Nitta@sao.wa.gov)**



Office of the Washington State Auditor  
Pat McCarthy

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## Accountability Audit Report

# King County Fire Protection District No. 16

(Northshore Fire Department)

For the period January 1, 2021 through December 31, 2022

*Published (Inserted by OS)*

Report No. 1034968



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**Office of the Washington State Auditor  
Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Commissioners  
Northshore Fire Department  
Kenmore, Washington

**Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government’s stewardship of public resources.

Attached is our independent audit report on the District’s compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*

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## AUDIT RESULTS

### Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

### About the audit

This report contains the results of our independent accountability audit of Northshore Fire Department from January 1, 2021 through December 31, 2022.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the District's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2022 and 2021, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Self-insurance for unemployment compensation
- Compliance with statutory requirements and terms of the interlocal agreement with Shoreline Fire Department for fire, emergency medical services and administrative oversight
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

## RELATED REPORTS

### Financial

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

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## INFORMATION ABOUT THE DISTRICT

King County Fire Protection District No. 16, doing business as Northshore Fire Department, was formed on October 15, 1942, and serves the cities of Kenmore and Lake Forest Park in King County. The District provides fire protection, prevention and suppression services including emergency medical services, education and training to the community out of two fire stations.

On June 1, 2022, Northshore Fire Department signed a service contract Interlocal Agreement with Shoreline Fire Department to provide fire, EMS and administrative services. An elected, five-member Board of Commissioners still currently governs the District. The Shoreline Fire Department Fire Chief oversees the District’s daily operations. The only employee still with Northshore Fire Department is its Board Secretary. For 2021 and 2022, the District operated on annual budgets of approximately \$12.5 million and \$13.2 million, respectively.

Contact information related to this report	
Address:	Northshore Fire Department 7220 N.E. 181st Street Kenmore, WA 98028
Contact:	Dawn Killion, Finance Specialist
Telephone:	(425) 354-1778
Website:	www.northshorefire.com

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for Northshore Fire Department at <http://portal.sao.wa.gov/ReportSearch>.

## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

### Stay connected at [sao.wa.gov](http://sao.wa.gov)

- [Find your audit team](#)
- [Request public records](#)
- Search BARS Manuals ([GAAP](#) and [cash](#)), and find [reporting templates](#)
- Learn about our [training workshops](#) and [on-demand videos](#)
- Discover [which governments serve you](#) — enter an address on our map
- Explore public financial data with the [Financial Intelligence Tool](#)

### Other ways to stay in touch

- Main telephone:  
(564) 999-0950
- Toll-free Citizen Hotline:  
(866) 902-3900
- Email:  
[webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov)





Office of the Washington State Auditor  
Pat McCarthy

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# Financial Statements Audit Report

# King County Fire Protection District No. 16

(Northshore Fire Department)

For the period January 1, 2021 through December 31, 2022

*Published (Inserted by OS)*

Report No. 1034983



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**Office of the Washington State Auditor  
Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Commissioners  
Northshore Fire Department  
Kenmore, Washington

**Report on Financial Statements**

Please find attached our report on Northshore Fire Department's financial statements.

We are issuing this report in order to provide information on the District's financial activities and condition.

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

**Preliminary Draft - Please do not duplicate, distribute, or disclose.**

***Americans with Disabilities***

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## INDEPENDENT AUDITOR'S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

### Northshore Fire Department January 1, 2021 through December 31, 2022

Board of Commissioners  
Northshore Fire Department  
Kenmore, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Northshore Fire Department, as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated May 30, 2024.

We issued an unmodified opinion on the fair presentation of the District's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the District using accounting practices prescribed by state law and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) Manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audits of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

## REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However,

this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive style with a large initial "P" and "M".

Pat McCarthy, State Auditor

Olympia, WA

May 30, 2024

# INDEPENDENT AUDITOR'S REPORT

## Report on the Audit of the Financial Statements

### Northshore Fire Department January 1, 2021 through December 31, 2022

Board of Commissioners  
Northshore Fire Department  
Kenmore, Washington

## REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

### Unmodified and Adverse Opinions

We have audited the financial statements of Northshore Fire Department, as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, as listed in the financial section of our report.

### Unmodified Opinion on the Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, the District has prepared these financial statements to meet the financial reporting requirements of state law and accounting practices prescribed by the State Auditor's *Budgeting, Accounting and Reporting System (BARS) Manual*. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash and investments of Northshore Fire Department, and its changes in cash and investments, for the years ended December 31, 2022 and 2021, on the basis of accounting described in Note 1.

### Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion, they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Northshore Fire Department, as of December 31, 2022 and 2021, or the changes in financial position or cash flows thereof for the years then ended, because of the significance of the matter discussed below.

## **Basis for Unmodified and Adverse Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit unmodified and adverse opinions.

## **Matter Giving Rise to Adverse Opinion on U.S. GAAP**

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. As described in Note 1 of the financial statements, the financial statements are prepared by the District in accordance with state law using accounting practices prescribed by the BARS Manual, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of state law and the BARS Manual described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and



*Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’s ability to continue as a going concern for a reasonable period of time; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary Information**

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s financial statements. The Schedules of Liabilities are presented for purposes of additional analysis, as required by the prescribed BARS Manual. These schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the

United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## **OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2024 on our consideration of the District's internal control over financial reporting and on the tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Pat McCarthy, State Auditor

Olympia, WA

May 30, 2024

## FINANCIAL SECTION

### Northshore Fire Department January 1, 2021 through December 31, 2022

#### FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2022

Fund Resources and Uses Arising from Cash Transactions – 2021

Notes to Financial Statement – 2022

Notes to Financial Statement – 2021

#### SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2022

Schedule of Liabilities – 2021

**Preliminary Draft - Please do not duplicate, distribute, or disclose.**

## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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## LETTER OF REPRESENTATION TO BE TYPED ON CLIENT LETTERHEAD

May 30, 2024

Office of the Washington State Auditor  
40 Lake Bellevue Dr, Suite 123  
Bellevue, WA 98005

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of King County Fire Protection District No. 16 (dba Northshore Fire Department) for the period from January 1, 2021 through December 31, 2022. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

### **General Representations:**

1. We have provided you with unrestricted access to people you wished to speak with and made available all relevant and requested information of which we are aware, including:
  - a. Financial records and related data.
  - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
  - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
  - d. Communications from regulatory agencies, government representatives or others concerning possible noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.
  - e. Related party relationships and transactions.
  - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.
2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.

3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.
4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
5. We have complied with all material aspects of laws, regulations, contracts and grant agreements.
6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations and safeguarding of public resources, including controls to prevent and detect fraud.
7. We have established adequate procedures and controls to provide reasonable assurance of safeguarding public resources and compliance with applicable laws and regulations.
8. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records, notwithstanding immaterial uncorrected items referenced below.

**Additional representations related to the financial statements:**

10. We acknowledge our responsibility for fair presentation of the financial statements and believe financial statements are fairly presented in accordance with the *Budgeting, Accounting and Reporting Standards Manual* (BARS Manual), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
11. We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting.
12. The financial statements properly classify all funds and activities.
13. Revenues are appropriately classified by fund and account in accordance with the BARS Manual.
14. Expenses are appropriately classified by fund and account, and allocations have been made on a reasonable basis.
15. Ending cash and investments are properly classified as nonspendable, restricted, committed, assigned, and unassigned.
16. Significant assumptions we used in making accounting estimates are reasonable.

17. The following have been properly classified, reported and disclosed in the financial statements. as applicable:
  - a. Interfund, internal, and intra-entity activity and balances.
  - b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - c. Joint ventures and other related organizations.
  - d. Guarantees under which the government is contingently liable.
  - e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
  - f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements and other loss contingencies.
  
18. We have accurately disclosed to you all known actual or possible pending or threatened litigation, claims or assessments whose effects should be considered when preparing the financial statements. We have also accurately disclosed to you the nature and extent of our consultation with outside attorneys concerning litigation, claims and assessments.
  
19. We acknowledge our responsibility to include all necessary and applicable disclosures required by the BARS Manual, including:
  - a. Description of the basis of accounting, summary of significant accounting policies and how this differs from Generally Accepted Accounting Principles (GAAP).
  - b. Disclosures similar to those required by GAAP to the extent they are applicable to items reported in the financial statements.
  - c. Any additional disclosures beyond those specifically required by the BARS Manual that may be necessary for the statements to be fairly presented.
  
20. We acknowledge our responsibility for reporting supplementary information (the Schedule of Liabilities) in accordance with applicable requirements and believe supplementary information is fairly presented, in both form and content in accordance with those requirements.
  
21. We have disclosed to you all significant changes to the methods of measurement and presentation of supplementary information, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation.
  
22. We believe the effects of uncorrected financial statement misstatements summarized below are not material, both individually and in the aggregate, to the financial statements taken as a whole.

Statement	Description
Statement C4	Ending Cash & Investments is overstated by \$4,944 due to a variance between the King County Treasurer and the C-4 financial statement.

23. We acknowledge our responsibility not to publish any document containing the audit report with any change in the financial statements, supplementary and other information referenced in the auditor's report. We will contact the auditor if we have any needs for publishing the audit report with different content included.

(Signature)

\_\_\_\_\_  
Matt Cowan  
Fire Chief

(Signature)

\_\_\_\_\_  
Dawn Killion  
Finance Specialist



# NORTHSHORE FIRE DEPARTMENT

## ADMINISTRATIVE POLICY AND PROCEDURES/GUIDELINES

### **SUBJECT: Purchasing**

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<b>Policy Number:</b>	6200	<b>Approved By:</b>	Board of Commissioners
<b>Effective Date:</b>	Unknown	<b>Revision Date:</b>	May 2, 2023
<b>Pages:</b>	15	<b>Attachments:</b>	0

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1. **As a governmental agency, the Northshore Fire Department (“Department”)** shall adhere to the Revised Code of Washington (RCW) regulations governing Small Works, Consulting Services, and Vendor Rosters and for disposing of surplus Department property.
2. **This policy provides guidelines and procedures** that meet the bid laws, surplus property, and related party transaction requirements of the Revised Code of Washington (RCW).
  - a. Individuals responsible for administering the competitive bid process and surplus property process shall ensure that all appropriate original documentation is forwarded to the Administrative Director (Public Records Officer) to be maintained per the records retention guidelines.
3. **DEFINITIONS**
  - a. **Emergency: RCW 39.04.280(3):** Unforeseen circumstances beyond the control of the municipality that either (1) present a real, immediate danger to the proper performance of essential functions, or (2) will likely result in material loss or damage to property, bodily injury, or loss of life if immediate action is not taken. This includes declared federal, state disaster, and local Department-declared disaster.
  - b. **Competitive Bidding (Formal):** A formal process providing an equal or open opportunity to qualified parties and culminating in a selection of the lowest responsive and responsible bidder based on criteria required by statute and may include supplemental criteria if adopted for the specific project.
  - c. **Evidence of Competition:** Documentation demonstrating that the Department has solicited responses from multiple firms in selecting a consultant.
  - d. **Prevailing Wages:** The hourly wage, usual benefits, and overtime paid to the majority of workers in a particular trade or occupation. Prevailing wages are established and enforced by the Department of Labor and Industries.
  - e. **Small Works Rosters:** List of all qualified contractors who have requested to be on the appropriate small works roster for the applicable type of work or location and who have all applicable licenses and registrations, and who can be called upon to bid for an eligible project below \$350,000.
  - f. **Vendor Lists:** A directory maintained by a local government agency of vendors who are interested in selling equipment, materials, and supplies to that agency.
  - g. **Related Party Transactions:** A purchase or contract between the Department and an employee, a relative of an employee, or business in which the employee has ownership or interest.

- h. **Surplus Property:** Property that is retained by a state government, but is not currently being utilized. A surplus property that may be out of date or no longer working and no longer meets the needs of the Department.
  - i. **A request for proposal (RFP):** A document that announces and provides details about a project, as well as solicits bids from contractors who will help complete the project. The RFP process should be used when a project is complex, and a complicated undertaking where price alone will not determine the best solution.
  - j. **Request for Qualifications and Quotation (RFQQ):** When a department is seeking specific information about the company's track record (i.e. general capabilities, list of principals, previous projects number of employees, license, etc.). The RFQQ process is a way to pre-screen companies before asking for a quote. A request for quotation mostly refers to purchases of goods, equipment, materials, or supplies using an informal, competitive process.
4. **DELEGATION.** The Chief is authorized to manage the necessary expenditures and purchase of supplies and services necessary for the proper operation and maintenance of the equipment and facilities of the District in accordance with the approved budget.
  - a. Expenditures shall be initiated and documented through a properly completed and approved purchase order.
  - b. Contracts and expenditures must be related to a legitimate District purpose.
  - c. Board authorization and legal review is required prior to entering into contracts above \$25,000.
  - d. Expenditures within a budget year that are not specifically planned and budgeted should be approved by the Board of Fire Commissioners. The exception would be for an expenditure that needs to occur and the timing is not conducive with waiting for a Board of Commissioner meeting. In this case temporary approval shall be provided by the Board of Commissioner Chairperson.
  - e. Expenditures for equipment, materials and supplies, services and small works shall be procured in accordance with the provisions of state law.
  - f. Records of expenditures shall be documented in a manner that demonstrates compliance with the provisions of this policy.
5. Competitive bidding requirements for purchases, public works projects, architect, and engineering service contracts are outlined in the following Addendums:
  - **ADDENDUM A** Architect and Engineering Services Contract
  - **ADDENDUM B** Public Works Projects
  - **ADDENDUM C** Purchases
  - **ADDENDUM D** Competitive Bidding Process (Formal)
  - **ADDENDUM E** Exemptions of the Bid Laws
6. Competitive bidding is not required for professional service contracts; however, evidence of competition is required by the Department:
  - **ADDENDUM F** Professional Service Contracts
  - **ADDENDUM G** Related Party Transactions

7. Surplus property with an estimated value of LESS THAN \$50,000 may be surplus or disposed of as outlined in Addendum H, and Surplus property with an estimated value or MORE THAN \$50,000 requires a public hearing (RCW 39.33.020).

- **ADDENDUM H** Disposal of Surplus Property.

8. **Federal Awards:** Procurement Standards under the Uniform Guidance (Part 200-Uniform Administrative Requirements)

- **ADDENDUM I** Federal Awards, Procurement Standards

**REFERENCES:**

- RCW 52.14.120 Purchases and Public Works – Competitive Bidding Procedures
- RCW 52.14.110 Purchases and Public Works–Competitive Bids Required – Exceptions
- RCW 39.04.190 Purchase Contract Process – Other Than Formal Sealed Bidding
- RCW 39.04.155 Small Works Roster Contract Procedures
- RCW 39.12.030 Contract Specifications Must State Minimum Hourly Rate
- RCW 39.12.040 Statement of Intent to Pay Prevailing Wages
- RCW 39.33.020 Disposal of Surplus Property
- RCW 42.23.030 Interest in Contracts Prohibited – Exceptions
- eCFR 200, Part 200-Uniform Administrative Requirements

**ADDENDUM A:**

**ARCHITECT AND ENGINEERING SERVICES CONTRACT**

Competitive negotiation requirements of RCW 39.80 apply when contracting for professional services and engineering, architect or land surveyor services contracts. There is no specified dollar threshold. Prevailing wage is not required for architectural and engineering service contracts.

**NOTE:** If Federal funds are used to pay for architectural and engineering services, Northshore Fire Department must follow Federal procurement requirements.

**ARCHITECTURAL AND ENGINEERING SERVICE CONTRACT PROCEDURES:**

**1. Advertisement:**

- a. Prepare a formal solicitation document, i.e., Request for Proposal (RFP), or Request for Qualifications/Quotations (RFQQ). Include enough information to allow vendors/consultants to understand what the Department needs.
- b. Publish an announcement for each project in at least one newspaper of general circulation within the district, **at least thirteen days before the submittal deadline**. All original affidavits of publications shall be forwarded to the Administrative Director (Public Records Officer).

**2. Negotiations:** RCW 39.80.050 outlines the requirements for procuring architectural and engineering services.

- a. The selection of architectural and engineering firms is based on a determination of the “most qualified firm,” not the lowest responsive and responsible bidder as public works and purchase contracts often are. Once a firm is selected, a price is negotiated between the Department and the firm.
- b. If the Department is unable to negotiate a satisfactory contract with the first firm, negotiations with that firm shall be formally terminated, and the Department shall select other firms in accordance with RCW [39.80.040](#) and continue in accordance with this section until an agreement is reached or the process is terminated.

**ADDENDUM B:**

**PUBLIC WORKS PROJECTS**

*(The bidding dollar threshold includes appropriate sales tax, freight/handling costs, set-up costs, etc.).*

**DEFINITION:** All work, construction, alteration, repair, or improvement other than ordinary maintenance as defined in RCW 39.04.010.

**NOTE:** If Federal funds are used to pay for a Public Works Project, the Department must follow Federal procurement and any specific grant contract requirements.

1. **Prevailing wages** are required for all public works projects (*Exception: Sole Owners*). RCW 39.12.030 requires all public works contracts to include specifications requiring the payment of prevailing wages to all workers employed in any part of the contract.
2. **Sole owners** of a business who perform the actual work themselves on public works projects are not required to pay themselves the prevailing wage rates.
3. **Competitive bidding** requirements for the Public Works Contracts process may be waived in the event of an emergency per RCW 39.04.280, provided the Board of Commissioners takes official action.

4. **Bid Threshold:**

<b>\$30,000 or Less</b>	<b>No formal sealed bidding required</b>
<b>\$30,000 - \$50,000</b>	<b>No formal sealed bidding required <u>IF</u> using the Limited Small Works Roster</b>
<b>\$30,000-\$350,000</b>	<b>Formal Sealed Bid Required</b> (Exception: Small Works Roster <u>or</u> Applying Bidding Exemption)
<b>\$350,000 or More</b>	<b>Formal sealed bid is required</b> (Exception: Emergency declared)

***In the event, this policy conflicts with the bidding law thresholds, then the applicable statute will prevail.***

5. **Limited Public Works (Limited Small Works Roster): \$30,000 - \$50,000** - If the Department utilizes the process provided in RCW 39.04.155(3) related to the limited public works process, no formal sealed bidding is required.
  - a. **Limited Works Procedure:**
    - 1) Northshore Fire Department shall solicit electronic or written quotations from a minimum of **three (3)** contractors from the small works roster.
    - 2) The contract shall be awarded to the lowest responsive and responsible bidder as defined in RCW 39.04.010.

## ADDENDUM B - TO POLICY ADMIN 6200 – *Purchasing*

- 3) After the award is made, the quotations shall be open to public inspection and available by electronic request.
  
6. **Public Works Projects (Small Works Roster): \$30,000 - \$350,000** - If the Department utilizes the process provided in RCW 39.04.155(1) and (2) related to the Small Works Roster, no formal sealed bidding is required.
  
7. **Small Works Roster Procedures (RCW 57.08.050, Chapter 39.04 RCW):** A contract awarded from a small works roster or vendor list need not be advertised.
  - a. The Department shall obtain telephone, written, or electronic quotations from contractors on the appropriate small roster to ensure that competitive price is established and to award contracts to the lowest responsive and responsible bidder, as defined in RCW 39.04.010.
  - b. The employee responsible for preparing invitations for quotations will prepare written details on the specifications, terms, conditions or requirements of the materials, equipment, supplies or services.
  - c. Quotations may be invited from all appropriate contractors on the appropriate small works roster. Invitations for quotations shall include an estimate of the scope and nature of the work to be performed as well as materials and equipment to be furnished. As an alternative, quotations may be invited from at **least five (5) contractors** on the appropriate small works rosters who have indicated the capability of performing the kind of work being contracted, in a manner that will equitably distribute the opportunity among the contractors on the appropriate roster. *“Equitably distribute” means the Department may not favor certain contractors on the appropriate small works roster over other contractors on the appropriate small works roster who perform similar services.* If the work being performed is from \$250,000-\$350,000 and the Department chooses to solicit bids from less than all of the appropriate contractors on the small works roster, the employee responsible for obtaining bids must notify the remaining contractors on the small works roster that quotations on work are being sought in accordance with RCW 39.04.155(2)(c).
  - d. The employee will secure written quotes from each of the vendors to ensure a competitive price is established. The bid will be awarded to the lowest responsive and responsible bidder as required by RCW 39.04.010 and RCW 39.04.350.
  - e. The employee will notify the successful bidder of the bid award as soon as possible.
  - f. Immediately following the bid award, documentation shall be forwarded to the Administrative Director (Public Records Officer).
  - g. Bid quotes must be recorded and available for public inspection and available by telephone or electronic inquiry. There is no need to advertise the contract award from a small works roster.
  
8. **Public Works Project: \$350,000 or MORE**: Formal sealed bid is required, refer to Addendum D: Competitive Bidding Process (Formal).

**ADDENDUM C:**

**PURCHASES**

*(The bidding dollar threshold includes appropriate sales tax, freight/handling costs, set-up costs, etc.)*

**DESCRIPTION:** Purchases of goods, equipment, supplies, or materials not connected with a public works project.

**1. BID THRESHOLD:**

<b>\$40,000 or Less</b>	<b>No formal sealed bidding required</b>
<b>\$40,000-\$75,000</b>	<b>Formal Sealed Bid Required</b>  (Exception: Use of Vendor’s List OR Applying for Bidding Exemption)
<b>\$75,000 or More</b>	<b>Formal Sealed Bid Required</b>  (Exception: Applying for Bidding Exemption (see Addendum E))

***In the event, this policy conflicts with the bidding law thresholds, then the applicable statute will prevail.***

2. **Vendor Rosters (RCW 39.04.190):** Vendor list procedures may be used for a purchase price between \$40,000-\$75,000 in lieu of a formal sealed bidding process.
3. The procedures for securing telephone or written quotes, or both, from at least three (3) vendors from the list as established within the policy are as follows:
  - a. The employee responsible for obtaining bids will prepare written details on the specifications, terms, conditions, or requirements of the materials, equipment, supplies, or services.
  - b. The employee will select three vendors (whenever possible) from the vendor list, providing each with the bid details.
  - c. The employee will secure written quotes from each of the vendors to ensure a competitive price is established. The bid will be awarded to the lowest responsive and responsible bidder as defined in Chapter 39.26 RCW.
  - d. The employee will notify the successful bidder of the bid award as soon as possible
  - e. Immediately following the bid award, documentation shall be forwarded to the Administrative Director (Public Records Officer).
  - f. Immediately after the award is made, bid quotes must be recorded and available for public inspection and telephone inquiry. There is no need to advertise the contract award.

**ADDENDUM D:**

**COMPETITIVE BIDDING PROCESS (FORMAL) RCW 52.14.120**

1. Once specifications are drawn or approval for the expenditure is obtained, a call for bid (stating the place and time of the bid opening) must go before the Board of Commissioners at an open meeting.
2. The employee responsible for obtaining the bids shall prepare a formal solicitation document, i.e., Request for Proposals (RFP) or Request for Qualifications/Quotations (RFQQ). Prepare written details on the specifications, terms, conditions, or requirements of the materials, equipment, supplies or services. The formal solicitation, or bidding documents shall include any criteria required by statute and any supplemental criteria adopted for the specific project and the basis for evaluation of the supplemental criteria. The bidding documents must also include a deadline for a bidder to appeal a determination that a bidder is not responsive. If the Department determines that a bidder is not responsive or responsible, the Department must provide in writing the reasons for the determination. The bidder may appeal the determination within the period specified in the bidding documents by presenting additional information to the Department. The Department must consider the additional information before issuing its final determination. If the final determination affirms that the bidder is not responsive or responsible, the Department may not execute a contract with any other bidder until two business days after the bidder determined to be not responsive has received the final determination.
3. The employee responsible for obtaining the bids shall publish the legal notice (call for bid) in at least one (1) newspaper of general circulation within the district **at least thirteen (13) days before the submittal deadline**. All original affidavits of publications shall be forwarded to the Administrative Director (Public Records Officer).
4. The employee responsible for obtaining the bids shall post the solicitation document on the Northshore Fire Department's website.
5. If no bid is received on the first bid call the Board of Commissioners may elect to re-advertise and make a second call, or may enter into a contract without a further call if permitted as a special market condition under Appendix E.
6. Date and time stamp bids received by the due date. Electronic bids will have the date and time automatically noted.
7. Evaluate bids based on criteria outlined in the formal solicitation document, and award the bid to the lowest responsive and responsible bidder or reject all bids.
8. In determining the lowest responsive and responsible bidder purchases the materials, supplies, or equipment, the Department may take the following factors into account, in addition to the purchase price:
  - a. Any preferences provided by law to Washington products and vendors.
  - b. The quality of the materials, supplies, and equipment to the Department's specifications.
  - c. The conformity of the materials, supplies, and equipment to the Department's specifications.
  - d. The purposes for which the materials, supplies, or equipment are required.
  - e. The times for delivery of the materials, supplies, or equipment.



#### ADDENDUM D- TO POLICY ADMIN 6200 – *Purchasing*

- f. The character, integrity, reputation, judgment, experience, and efficiency of the bidder.
  - g. Other information as may have a bearing on the decision to purchase the materials, supplies, or equipment.
9. Through the proper use of supplemental bidder responsibility criteria, in determining the lowest responsive and responsible bidder for the public works projects, the Department may take the following factors into account, in addition to the price:
    - a. The ability, capacity, and skills of the bidder to perform the contract.
    - b. Whether the bidder can perform the contract within the time specified by the Department.
    - c. The quality of the bidder’s performance of previous contracts or services.
    - d. The previous and existing compliance by the bidder with laws relating to the contract or services.
  10. Bids will be opened and then presented to the Board of Commissioners for their review and approval
  11. Once the bid has been awarded by a motion of the Board of Commissioners, the bid quotations obtained shall be recorded, open to public inspection and, available by telephone inquiry.
  12. After notice is given to the successful bidder, mail a notice of the decision to all unsuccessful bidders as soon as possible.
  13. **Change Orders:** The Department considers any alteration to a project during construction that is not consistent with the original bid specifications a “change order”. Change orders shall not cause the project to vary from the scope of the original contract so much that it constitutes a separate project. Change orders falling outside the scope of the original contract are categorized as those that drastically altered the work in such a manner to require the contractor to perform duties materially different from those outlined in the original contract. All change orders should be documented and kept on file with the project documentation.
  14. **Documentation:** Forward the appropriate sections from the Board meeting minutes authorizing the process, the RFP or RFQQ, a copy of the legal notice, bids received, the relevant section awarding the bid, and any other pertinent information specific to the process to the Administrative Director (Public Records Officer).

**ADDENDUM E:**

**EXEMPTIONS OF THE BID LAWS**

*Exemptions of the Bid Laws for purchases, formal Sealed Bid may be waived if the following circumstances apply. Immediately after the award of any contract in which the competitive bidding requirements were waived under this policy, the contract and the factual basis for the exception must be recorded and open to public inspection.*

**1. Emergency Purchases / Public Works (RCW 39.04.280(1)(c) & (e))**

**DEFINITION:** Unforeseen circumstances beyond the control of the Department that either: (a) present a real, immediate threat to the proper performance of essential functions; or (b) will likely result in material loss or damage to property, bodily injury, or loss of life if immediate action is not taken.

- a. If an emergency exists, the Fire Chief may declare an emergency, waive competitive bidding requirements, and award all necessary contracts on behalf of the Department to address the emergency situation.
- b. If a contract is awarded without competitive bidding due to an emergency, a written finding of the existence of an emergency must be made by the Fire Chief and duly entered of record no later than two weeks following the award of the contract.

**2. Sole Source Purchase (RCW 39.04.280(1)(a))**

**DEFINITION:** Professional or technical expertise of such a unique nature that the consultant/vendor is clearly and justifiably the only practicable source of supply.

- a. This includes materials, supplies, or equipment clearly and justifiably available from only one source or consultants providing professional or technical expertise of such a unique nature that the consultant is clearly and justifiably the only practicable source to provide the service.
- b. The Chief or designee, then the Board of Commissioners must approve a Sole Source Bid.
- c. A completed Sole Source form (FIN 306) is required.

**3. Special Facilities or Market Conditions (RCW 39.04.280(1)(b))**

- a. Special facilities or market conditions must be evaluated on a case-by-case basis. These are generally limited to good deals that are available for a short time, such as a very good price on an exceptional piece of used equipment, or the chance to buy supplies at a going-out-of-business sale or similar event.
- b. The Chief or designee, then the Board of Commissioners must approve a special facilities or market conditions.
- c. The Board shall adopt a resolution to waive competitive bidding requirements under for a special facilities or market conditions. The resolution must recite the factual basis for the exception.

**4. Insurance or Bonds (RCW 39.04.280(1)(d)).** The Department may purchase insurance or bonds without following public bidding requirements.

## ADDENDUM E- TO POLICY ADMIN 6200 – *Purchasing*

5. **Auctions (RCW 39.30.045).** The Department may purchase any supplies, equipment, or materials at auctions without following public bidding requirements if the items can be obtained at a competitive price.
6. **State Purchasing Cooperative (Department of General Administration):** Purchases made from State Bid must be verified by obtaining the active State Contract Number. This number shall be maintained with the purchase document. To access, visit <http://des.wa.gov>.
7. **Piggybacking on Purchases Bid by Other Entities:** RCW 39.34.030 allows Northshore Fire Department to “piggyback” on one entity making purchases from a contract awarded by other entities via an interlocal agreement or contract.
  - a. The lead government agency must advertise for bids in compliance with its own statutory requirements. The Department may rely on the advertisement of the lead government agency, as long as that lead government agency met its own advertising requirements, even if they are different from the two local governments involved.
  - b. The Department must enter into an interlocal agreement to use another jurisdiction’s bid. Further, the lead government agency should ensure its request for bids allows for the eventual contract to be used by more than one local government agency. This is to ensure the vendor is obligated to provide their product or service to all involved parties, at the same price and terms agreed to with the lead government agency.
  - c. The lead government shall have posted the bid on a website or provided a link on the state’s web portal.
  - d. It is the responsibility of each local government agency to ensure they have met all applicable bid requirements, both in state law and local policy. The local government agency should be able to provide documentation showing how both the web-posting requirement was met, and the other bid award requirements were met.
  - e. The vendor must agree to the arrangement through the initial solicitation documents.

**ADDENDUM F:**

**PROFESSIONAL SERVICE CONTRACTS**

**DEFINITION:** **Professional Service:** Professional or technical expertise provided by a consultant to accomplish a specific study, project, task, or other work statements, including but not limited to, attorneys, accountants, appraisers, building maintenance contractors, consultants, trainers, physicians, etc.

1. **Competitive Bidding** is not required for professional service contracts; however, evidence of competition is required by the Department.
2. **Except as otherwise required by law, the Fire Chief** has the discretion to award professional service contracts under the amount of \$25,000 without the approval by the Board of Commissioners if the contract meets the needs of the Department. Professional service contracts over \$25,000 shall be approved by the Board of Commissioners.
3. **Evidence of Competition Procedure:**
  - a. Prepare written documentation/letter including a description of services required, project schedule, request for vendor/consultant’s qualifications, request for costs or fees, and the due date for responses.
  - b. Send to a minimum of three firms/individuals, which can be faxed or e-mailed, and responses should be returned via fax or e-mail to expedite processing. Obtain copies of standard marketing materials, if available.
  - c. Evaluate responses and prepare award recommendations to be submitted for approval by the Board of Commissioners at the next regular Board meeting.
  - d. After notice is given to the successful bidder, mail a notice of the decision to all unsuccessful bidders as soon as possible.
  - e. Enter into a contract and begin work.
  - f. **Documentation:** Forward the names of the firms solicited, a copy of solicitation document, bids received, the basis for an award decision, original contract, and any other information specific to the process to the Administrative Director (Public Records Officer).

**ADDENDUM G:**

**RELATED PARTY TRANSACTIONS:**

**DEFINITION:** A purchase or contract between the Department and an employee, relative of an employee, or business in which the employee has ownership or interest not to exceed \$1,500 in any calendar month.

Any related party transactions must have documentation of price comparisons and shall be forwarded to the Administrative Director (Public Records Officer). Phone quotes are acceptable.

**ADDENDUM H:**

**DISPOSAL OF SURPLUS PROPERTY**

Individuals responsible for administering the surplus property process shall forward all appropriate documentation to the Administrative Director (Public Records Officer). Individuals responsible for the surplus property process shall follow the procedures listed below:

1. **Surplus property** with an estimated value of **LESS THAN \$50,000** may be surplusd or disposed of per the following procedures:
  - a. A list of equipment to be surplusd or disposed of shall be compiled and submitted for review by the Deputy Chief of Support Services or designee. The list shall include the year, make, model, inventory ID number, and any other identifying information.
  - b. The list will be presented to the Board of Commissioners at a regular Board meeting for the Board to declare the equipment surplus to be sold or declare the equipment valueless to be destroyed.
  - c. Equipment to be sold as surplus may be sold on a “first-come, first sold” garage sale (for items of minimal value) or may be sold by sealed bid.
  - d. Notice of sales will be placed in at least one newspaper of general circulation within the District, plus three public posting locations within the district. Notices should be placed at least two weeks prior to sale.
  - e. The Department may use auctioneer services for the sales of surplus property in this category.
  - f. Receipts will be provided for all purchases over \$5.00.
2. **Surplus property** with an estimated value of **MORE THAN \$50,000** requires a public hearing (RCW 39.33.020).
  - a. At least ten (10) days, but not more than twenty-five (25) days prior to the public hearing, the notice of public hearing shall be posted on the Department’s website, portal, and sent to the local area newspaper.
  - b. Bids will be opened and presented to the Board of Commissioners for their review and approval.
  - c. Once the bid has been awarded by a motion from the Board of Commissioners, the successful bidder, and all unsuccessful bidders will be notified as soon as possible.
3. **Intergovernmental Disposition of Property:** Upon Board approval, the surplus property may be sold/transferred to other public agencies.

**ADDENDUM I:**

**PROCUREMENT USING FEDERAL FUNDS:** [https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

1. **Whenever federal funds are used for purchases of goods, equipment, supplies, or materials not connected with a public works project. The following purchase thresholds shall apply:**
2. **Thresholds for procuring goods and services using Federal funds:**
  - a. **Goods and Services \$10,000 or less:** Do not require quotes however; the Department shall consider price to be reasonable, to the extent practical, and distribute purchases equitably among suppliers.
  - b. **Goods and Services Between \$10,000 - \$250,000:** Must be procured using price or rate quotations from three or more qualified sources.
  - c. **Goods and Services of \$250,000 or More:** Must use formal competitive bids (see Addendum D Competitive Bidding Process for the complete procedure).
3. **Procurement by a noncompetitive proposal may only be used when one of the following applies:**
  - a. The item is only available from a single source.
  - b. The public emergency for the requirement will not permit a delay resulting from the competitive solicitation.
  - c. The award agency authorizes a noncompetitive proposal in response to a written request from the District.
  - d. After solicitation of a number of sources, competition is determined inadequate.
4. **Suspension and Debarment:**
  - a. Before entering into the federally funded vendor contracts for goods or services that are equal or exceed \$25,000 and any subcontract award, the Department will ensure that vendor is not suspended or debarred from participating in federal assistance programs.
5. **Conflict of Interest:**
  - a. No employee may participate in the selection, award, or administration of a contract supported by federal funds if he/she has a real or apparent conflict of interest. Such a conflict would arise when the employee, officer or agent, any member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of the parties indicated herein has a financial or other interest in or a tangible personal benefit from a firm considered a contract.
6. **Equipment:**
  - a. Equipment purchased with Federal funds should comply with their specific guidelines in maintaining, safeguarding, and tagging of equipment purchased.

**ADDENDUM I - TO POLICY ADMIN 6200 – *Purchasing***

**7. Disposal of Surplus Property:**

- a. The Department must follow Federal specific grant contract guidelines for disposal of surplus property purchased with Federal grants.

**8. Cash Management:**

- a. When the Department receives cash advances for allowable program costs, the Department shall minimize the time between the receipt of federal funds from the grantor and the disbursement of funds to the vendor providing goods and services. The Department shall expend any cash advance from the federal fund within 30 days of receiving the fund.
- b. The Department will track interest earned on cash advances and remit interest earnings exceeding \$500 back to the grantor.
- c. For all other federal fund receipts, the Department must follow the specific grant contract guidelines.



# WARRANT/CHECK REGISTER

Northshore Fire Department

Time: 14:56:24 Date: 05/31/2024

06/12/2024 To: 06/12/2024

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
243	06/12/2024	Claims	5	0	ALFRED J BAKER	7,572.08	LEOFF I
244	06/12/2024	Claims	5	0	GARY PEDERSEN	192.20	LEOFF I
245	06/12/2024	Claims	5	0	TOM TAYLOR	802.97	LEOFF I
246	06/12/2024	Claims	5	0	WASHINGTON COUNTIES INSURANCE FUND	2,403.85	LEOFF I MEDICAL - JUNE 2024
005 Benefit Fund 10-0016-6090						10,971.10	
						<u>10,971.10</u>	Claims: 10,971.10
						10,971.10	

# WARRANT/CHECK REGISTER

Northshore Fire Department

Time: 14:56:38 Date: 05/31/2024

06/12/2024 To: 06/12/2024

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
247	06/12/2024	Claims	301	0	ACCUTINT NORTHWEST	211.78	TINT WINDOWS - NEW BC RIG
248	06/12/2024	Claims	301	0	CDW GOVERNMENT	1,269.10	ROUTER
249	06/12/2024	Claims	301	0	CDW GOVERNMENT	326.06	ANTENNA
250	06/12/2024	Claims	301	0	CDW GOVERNMENT	652.11	ANTENNA
251	06/12/2024	Claims	301	0	CDW GOVERNMENT	287.04	APPLECARE FOR IPAD PRO
252	06/12/2024	Claims	301	0	CDW GOVERNMENT	328.13	NEW HARDWARE B151
253	06/12/2024	Claims	301	0	CDW GOVERNMENT	2,760.00	IPAD PRO
254	06/12/2024	Claims	301	0	CDW GOVERNMENT	326.03	SWIVEL MOUNT
255	06/12/2024	Claims	301	0	JUDD & BLACK	1,945.12	ST 57 DISHWASHER
256	06/12/2024	Claims	301	0	TCA ARCHITECTURE - PLANNING	3,281.25	ST 54 STUDY - MAR 2024
301 Capital Fund 10-016-3010						11,386.62	
						<hr/>	Claims: 11,386.62
						11,386.62	

# WARRANT/CHECK REGISTER

Northshore Fire Department

Time: 14:55:58 Date: 05/31/2024

06/12/2024 To: 06/12/2024

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
257	06/12/2024	Claims	1	0	CSD ATTORNEYS AT LAW	864.00	LEGAL FEES - GENERAL BUSINESS
258	06/12/2024	Claims	1	0	KING COUNTY FIRE PROTECTION DISTRICT 16	1,858.77	PETTY CASH CHECKING REIMBURSEMENT
259	06/12/2024	Claims	1	0	STATE AUDITOR'S OFFICE	903.50	2021-2022 AUDIT
260	06/12/2024	Claims	1	0	WASHINGTON FIRE COMMISSIONERS ASSOCIATIO	500.00	SATURDAY SEMINAR SERIES REGISTRATION
001 General Fund 10-016-0010						4,126.27	
						<u>4,126.27</u>	Claims:
						4,126.27	4,126.27





# NORTHSHORE FIRE DEPARTMENT

## FIN 312-A - Commissioner's RFA Committee Payroll Accounting Form

**NAME:** Josh Pratt

RFA PLANNING COMMITTEE MEETINGS - \$70.00 per day not to exceed \$700.00 per year		
DATE	DESCRIPTION / LOCATION	ACTUAL HOURS
5/7/2024	Initial meeting / presentation by Brian Snure / Choice of Chair and future dates	1.50
5/20/2024	Staition 51, discussion on governance model	1.50
<b>TOTAL</b>		<b>3.00</b>

I CERTIFY BY SIGNING THIS PAYROLL FORM THAT I HAVE ACTED ON BEHALF OF THE SHORELINE FIRE DEPARTMENT IN THE FULFILLMENT OF MY DUTIES AS AN ELECTED FIRE COMMISSIONER AS NOTED UNDER STATE LAW AS A DAY OF SERVICE. I ALSO CERTIFY THAT I AM ELIGIBLE TO RECEIVE THIS PAYMENT UNDER THE REGULATIONS STATED BY THE KING COUNTY ELECTIONS BOARD UNDER WHICH I WAS ELECTED .

RCW 52.26.030:(2) Each governing body of the fire protection jurisdictions participating in planning under this chapter shall appoint three elected officials to the authority planning committee. Members of the planning committee **may receive compensation of seventy dollars per day, or portion thereof, not to exceed seven hundred dollars per year, for attendance at planning committee meetings and for performance of other services in behalf of the authority, and may be reimbursed for travel and incidental expenses at the discretion of their respective governing body.**

Josh Pratt

5/27/2024

**Commissioner Signature**

**Date**







# KING COUNTY FIRE PROTECTION DISTRICT NO.16

7220 NE 181<sup>st</sup> Street  
KENMORE, WA 98028

BUSINESS: 425-354-1780 FAX: 425-354-1781

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## MINUTES

May 7, 2024

### REGULAR MEETING BOARD OF COMMISSIONERS at Northshore Fire Department's Headquarters Station 51 and Virtual Meeting via Zoom

#### I. OPEN REGULAR NORTHSHORE BOARD MEETING

##### 1.1 Roll Call

Commissioner Josh Pratt called the meeting to order at 5:02 PM.

Persons in attendance were Commissioners Eric Adman, Josh Pratt, and Rick Webster. Also present was Chief Matt Cowan, Legal Counsel Matt Paxton, Board Secretary Amy Oakley, and 3 members of the public. Commissioner Tyler Byers joined the meeting at 5:05. Commissioner Lisa Wollum was absent.

#### II. PUBLIC COMMENT

##### 2.1 No public comments

#### III. APPROVAL OF THE AGENDA

*Commissioner Adman moved to approve the agenda as presented. Commissioner Webster moved to adopt the agenda as amended. Commissioner Adman seconded. The motion passed unanimously 3-0.*

Commissioner Tyler Byers joined the meeting.

#### IV. NORTHSHORE BOARD DISCUSSION AND POSSIBLE ACTION ITEMS

##### 4.1 Report from Subcommittee for Station 54

- Chief Cowan updated the Board on the status of soliciting quotes for drain line and building demolition. The Board discussed maintaining access to the school bus stop.

##### 4.2 Report from Subcommittee on outbuildings at Station 51

- Chief Cowan updated the Board that the scope of work has been identified and progress towards a draft RFP/RFQ.

##### 4.3 Report from RFA Planning Committee

- Commissioner Webster and Commissioner Pratt updated the Board on the status of the first RFA Planning Committee meeting.
- Next RFA Planning meeting will be by May 20<sup>th</sup>, 2024 at 5pm. Monthly meetings will occur the 3<sup>rd</sup> Monday of the month.



- 4.4 Approval of legal representation for RFA Planning Committee
- Commissioner Pratt updated the Board on the proposal to use Brian Snure for legal guidance of the RFA process. Mr. Snure's costs will be shared equally between Shoreline and Northshore.

***Commissioner Webster moved to approve the legal contract as presented. Commissioner Byers seconded. The motion passed unanimously 4-0.***

- 4.5 Update on Fire Commissioners Clothing
- Commissioner Adman updated the Board that Commission clothing (black polo shirt and black jacket) will arrive in advance of the June 1<sup>st</sup> Northshore Open House.
- 4.6 Discussion of next steps for August levy led lift ballot measure
- Chief Cowan updated the Board FAQ website created on the front webpage of Shoreline Fire.
  - Chief Cowan submitted to the County for the "pro" committee. The County will attempt to solicit a con committee. Statements are due May 14<sup>th</sup>.

## **V. BOARD RESOLUTIONS**

- 6.1 None

## **VI. CONSENT AGENDA**

- 6.1 Vouchers
- The Benefit Fund Vouchers totaled \$ 10,797.47
  - The General Fund Vouchers totaled \$ 4,075.67
  - The Capital Fund Vouchers totaled \$ 14,079.11
- 6.2 Commissioner Compensation
- 6.3 Meeting Minutes: 04/02/2024 and 04/23/2024

***Commissioner Webster moved to accept the consent agenda as presented. Commissioner Adman seconded. The motion passed unanimously 4-0.***

## **VII. REPORTS**

- 7.1 Fire Chief Report
- No update.
- 7.2 Commissioner Reports
- No update.
- 7.3 Legal Counsel Reports
- Legal Counsel Matt Paxton updated the Board on changes to the law effective June 30, 2024 related to competitive bidding and small works process.

## **VIII. UPCOMING BOARD AGENDAS**

- 8.1 Setting of Future Meeting Agenda(s)

The next regular meeting on June 4, 2024 will include the standard agenda items as well as update from the subcommittee on Station 54 and subcommittee on outbuildings at Station 51, update from subcommittee on RFA Committee, status of the levy lid lift ballot

measure, audit exit interview, finance policy with new laws. This meeting will be hybrid, on Zoom and in-person at Station 51.

**ADJOURNMENT**

The meeting adjourned at 5:30PM.

**NEXT MEETING DATE**

Special meeting

The next regular scheduled meeting will be Tuesday, June 4<sup>th</sup>, 2024 at 5:00PM.

Attachments: Agenda, RFA Planning Committee Legal Representation Contract, Vouchers, Commissioner Compensation, Meeting Minutes 4/2/2022 and 4/23/24, and Chief's Report.

**BOARD OF COMMISSIONERS**

\_\_\_\_\_  
**ERIC ADMAN**, Member

\_\_\_\_\_  
**JOSH PRATT**, Member

\_\_\_\_\_  
**TYLER BYERS**, Member

\_\_\_\_\_  
**RICK WEBSTER**, Member

\_\_\_\_\_  
**LISA WOLLUM**, Member

**ATTEST**

\_\_\_\_\_  
**Amy Oakley**, Secretary

King County Fire Protection District No. 16

Adopted at a Regular Meeting of the Board of Commissioners on June 4, 2024.

DRAFT

## **District Activity Highlights**

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The following District activities and/or meetings of note were completed during the report period:

### **Succession development**

- Andres Orams has been assigned to the BFD as the Administrative Chief, Asst Chief rank, as of June 1<sup>st</sup>. DC Foster will remain as the SFD DC of Operations.
- We are working with BFD to develop the DivC of Operations position at the BFD and expect to announce the vacancy with job description in the next week.
- We will be posting a job announcement for an additional mechanic position next week to address current and future needs with the anticipation of an ILA with BFD for fleet work.

### **Strategic Planning**

- Work continuing on RFA process.
- Continue to work on the Station 62 evaluation and future needs. Expect a final report in the next week.

### **Staffing**

- Nothing extraordinary to report.

### **Negotiations**

- Full CBA negotiations started on April 3<sup>rd</sup>, we have had 4 meetings so far.

### **Contracts**

- Working on developing a new model and ILA for NEMCO.

### **North King County Training Consortium**

- Nothing extraordinary to report.

### **Budget**

- We have gained ground and are now 2.2% over budget. We will continue to monitor and ensure we track in the right direction.

### **Capital Projects**

- Station 54 - We are working towards taking the station down and addressing drainage issues. Have chosen a company to address demolition and one to address drainage issues.
- Station 51 Outbuilding –Need to also issue a RFQ for architectural services, but this project is tabled for now.
- Waiting on approval and price for purchasing a reserve ladder from ESFR.

### **Public Records Requests**

- Some requests at this time.

## Noteworthy Meetings

- May 20 – Executive Leadership Team (ELT) at BFD
  - Met with staff to continue discussing administration transition.
- May 20 – RFA Planning Meeting
  - Had our 2<sup>nd</sup> planning meeting and agreed to governance and discussed educational opportunities.
- May 21 - Uniform Contract Negotiations Meeting #3
  - Continued negotiating the Uniform contract.
- May 21 – Bothell City Council Meeting
  - Discussed and approved the ILA for Executive Administrative Services.
- May 27 – BFD Fire Chief Meeting
  - Continued working on Fire Chief transition.
- May 28 - Labor-Management Meeting
  - Discussed new hire and promotional processes.
- May 28 – BFD Staff Meeting
  - Met with BFD administrative staff and Chief officers.
- May 28 – Snohomish County District 10 Board of Commissioners Meeting
  - Introduction and discussion on current issues/topics.
- May 30 Northshore Fire FY21-22 Audit Exit Conference
  - Met with SAO and received a compliant audit for 2021-2022.
- May 30 - Fleet Services Meeting
  - Met with BFD to discuss possible future collaboration on fleet services.
- May 31 – Seattle Fire Department Executive Leadership Academy Graduation
  - Attended final project presentations and graduation from the ELA program.
  - Congratulations to Gabe DeBay and Mike Merrick!
- June 1 – NFD Pancake Breakfast/Open House
  - Attended and helped serve 2,000 plates of pancakes and sausage.
- June 3 - Dinner with City Council
  - Attended dinner with Shoreline City Council to build on relationships and to discuss larger issues affecting both the City and SFD.

- June 4 - Uniform Contract Negotiations Meeting #4
  - Continued negotiating the Uniform contract.
- June 5 - Meet & Greet Station 62
  -

Incorporated into the above Board meeting minutes by reference.

**Submitted by:** Chief, Matt Cowan