



# 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

March 7, 2023

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

#### **I. OPEN JOINT NORTHSHORE MEETING**

##### **1.1 Roll Call**

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

Persons in attendance for NSFD Commissioners Eric Adman, Josh Pratt, Tyler Byers, Rick Webster, and Lisa Wollum. Also present was Chief Matt Cowan, Legal Counsel Matt Paxton, Board Secretary Amy Oakley, and 4 members of the public.

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

- No public comments.

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

*Commissioner Webster moved to adopt the agenda as presented. Commissioner Byers seconded. The motion passed unanimously 5-0.*

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

##### **4.1 Fiscal years 2020 and 2019 State Auditor Preliminary Results Presentation**

- Haji Adams, Audit Manager, and Clay Trushinsky, Assistant Audit Manager, from the Office of the Washington State Auditor, provided an overview 2020 and 2019 results of the accountability audit and financial audit results.
- The Board discussed the schedule for future audits.

##### **4.2 Fire Benefit Charge Appeals Hearing, Report Out, and Discussion of Unresolved Applications**

- Chief Cowan provided a summary of the 13 submitted fire benefit charge appeal applications. Chief Cowan recommended approving 3 senior discount applications.
- The Board discussed the process for approving or denying appeal applications.

*Commissioner Webster moved to approve the Chief's recommendation to grant the 3 senior discounts. Commissioner Byers seconded. The motion passed unanimously 5-0.*

##### **4.3 Discussion of calculations used in budget reconciliation**

- Chief Cowan provided an update on the model for budget line items.

- The Board discussed maintaining a separate BARS reporting for fleet and facilities for the next year.
- 4.4 Discussion of rehiring unvaccinated personnel
  - Chief Cowan updated the Board on the rehiring process for 3 previous employed staff (1 paramedic and 2 firefighters).
  - The Board discussed the vaccination requirements for King County and Washington State.
- 4.5 EMS hospital pilot program
  - No new update to report.
  - Chief Cowan provided an update on the wait times at local hospitals.
  - Chief Cowan updated the Board on the approved legislation in Washington State legislature, Senate Bill 5236, regarding nurse ratios in hospitals and Medicaid and Medicare reimbursements.

## V. BOARD RESOLUTIONS

- 6.1 None

## VI. CONSENT AGENDA

- 6.1 Vouchers
  - The General Fund Vouchers totaled \$ 89,225.56
  - The Reserve Fund Vouchers totaled \$ 49,389.19
- 6.2 Commissioner Compensation
- 6.3 Meeting Minutes: 2/7/2023

*Commissioner Webster moved to accept the consent agenda as presented.*

*Commissioner Adman seconded. The motion passed unanimously 5-0.*

## VII. REPORTS

- 7.1 Fire Chief Report
  - Chief Cowan updated the Board on the status of the training consortium ILA with the City of Bothell and a possible fall fire academy for the City of Bothell.
  - Chief Cowan proposed hosting an Open House and pancake breakfast at Station 51 on June 3, 2023.
- 7.2 Commissioner Reports
  - Commissioner Wollum attended the legislative day in Olympia, WA with Chief Cowan.
  - Commissioner Adman informed the Board of the passing of former Commissioner Carolyn Armani and recognized her decades of public service to Northshore Fire Department and Lake Forest Park City Council. The Board will send flowers and a card to her family.
- 7.3 Legal Counsel Reports
  - No legal report.

- Legal Counsel Paxton updated the Board on a Washington State Supreme Court decision on January 12, 2023 that limits cities protection from liability under the public duty doctrine regarding EMS services.

## **VIII. UPCOMING BOARD AGENDAS**

### **8.1 Setting of Future Meeting Agenda(s)**

The next meeting on April 4, 2023 meeting will include the standard agenda items as well as discussion an update on Policy 6200 (Financial Policy), discussion of rehiring unvaccinated personnel, EMS hospital pilot program. This meeting will be hybrid, on Zoom and in-person at Station 51.

Save the date for Annual banquet on April 29<sup>th</sup>, 2023.

## **ADJOURNMENT**

The meeting adjourned at 6:00PM.

## **NEXT MEETING DATE**

The next regular scheduled meeting will be Tuesday, April 4<sup>th</sup>, 2023 at 5:00PM.

Attachments: Agenda, State Auditor Exit Conference Presentation and documents, Vouchers, Commissioner Compensation, Meeting Minutes 2/7/23, 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*

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**LISA WOLLUM**, Member

**ATTEST**

*Amy Oakley*

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**Amy Oakley**, Secretary

King County Fire Protection District No. 16

Adopted at a Regular Meeting of the Board of Commissioners on April 4, 2023.



## **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, March 7, 2023

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=dW1uWDFpNldlPZ1dSSU1ZYy9LSXVQQT09>

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 Fiscal years 2020 and 2019 State Auditor preliminary results

4.2 Fire Benefit Charge Appeals Hearing, Report Out, and Discussion of Unresolved Applications

4.3 Discussion of calculations used in budget reconciliation

4.4 Discussion of rehiring unvaccinated personnel

4.5 EMS hospital pilot program

#### **V. Board Resolutions**



None

**VI. Consent Agenda**

- 6.1 Vouchers
- 6.2 Commissioner Compensation
- 6.3 Meeting Minutes: Regular Meeting 2/7/2023

**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, April 4<sup>th</sup>, 2023 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: Northshore Fire Department**

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, 2019 through December 31, 2020 – see draft report.
- Financial statement audits for January 1, 2019 through December 31, 2020 – see draft report.

#### **Audit Highlights**

- 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.

#### **Recommendations not included in the Audit Reports**

##### **Management Letters**

Management letters communicate control deficiencies, noncompliance, or abuse with a less-than-material effect on the financial statements or other items significant to our audit objectives. Management letters are referenced, but not included, in the audit report. We noted certain matters that we are communicating in a letter to management related to OPEB liability reporting.

##### **Exit Items**

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or noncompliance with laws or regulation that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

#### **Financial Statement Audit Communication**

We would like to bring the following to your attention:

- Uncorrected misstatements in the audited financial statements are summarized on the attached schedule. 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.



- 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 \$12,070 and actual audit costs will be \$2,800 more due to OPEB liability audit issues identified for FY2019 and FY2020 as well as changes to our audit billing rates that took effect on January 1, 2022 and January 1, 2023.

### **Your Next Scheduled Audit**

Your next audit is scheduled to be conducted in Fall 2023 and will cover the following general areas:

- Accountability for public resources – 2021 and 2022
- Financial statement – 2021 and 2022

The estimated cost for the next audit based on current rates is \$18,000 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)**

**Clay Trushinsky, Assistant Audit Manager, (425) 900-5644, [Clay.Trushinsky@sao.wa.gov](mailto:Clay.Trushinsky@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, 2019 through December 31, 2020**

*Published (Inserted by OS)*

Report No. 1032179



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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, 2019 through December 31, 2020.

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, 2020 and 2019, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Payroll – leave balances accruals and leave cash outs
- Self-insurance for unemployment
- Accounts payable – electronic funds transfers
- 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>.

## 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.

An elected, five-member Board of Commissioners governs the District. The Board appoints a Fire Chief to oversee the District’s daily operations as well as its 46 employees. For 2019 and 2020, the District operated on annual budgets of approximately \$11.3 million and \$11.2 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:	<a href="http://www.northshorefire.com">www.northshorefire.com</a>

*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)

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- [Request public records](#)
- Search BARS manuals ([GAAP](#) and [cash](#)), and find [reporting templates](#)
- Learn about our [training workshops](#) and [on-demand videos](#)
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- Explore public financial data with the [Financial Intelligence Tool](#)

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- 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, 2019 through December 31, 2020**

*Published (Inserted by OS)*

Report No. 1032178



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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

***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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## 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, 2019 through December 31, 2020

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, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated March 7, 2023.

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.

We noted certain other matters that we have reported to the management of the District in a separate letter dated March 7, 2023.

## 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, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

March 7, 2023

## INDEPENDENT AUDITOR'S REPORT

### Report on the Audit of the Financial Statements

#### **Northshore Fire Department January 1, 2019 through December 31, 2020**

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, 2020 and 2019, 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, 2020 and 2019, 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, 2020 and 2019, 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.

## **Matters of Emphasis**

As discussed in Note 4 to the 2020 financial statements, the full extent of the COVID-19 pandemic's direct or indirect financial impact on the District is unknown. Management's plans in response to this matter are also described in Note 4. Our opinion is not modified with respect to this matter.

As discussed in Note 8 to the financial statements, in 2019, the District adopted new accounting guidance for presentation and disclosure of postemployment benefits other than pensions, as required by the BARS Manual. Our opinion is not modified with respect to this matter.

As discussed in Note 12 to the 2020 financial statements, the District entered into a contract with Shoreline Fire Department to provide fire and emergency medical services effective June 1, 2022. Our opinion is not modified with respect to this matter.

## **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:

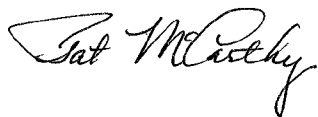
- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, 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 March 7, 2023 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

March 7, 2023

## **FINANCIAL SECTION**

### **Northshore Fire Department January 1, 2019 through December 31, 2020**

#### **FINANCIAL STATEMENTS**

Fund Resources and Uses Arising from Cash Transactions – 2020  
Fund Resources and Uses Arising from Cash Transactions – 2019  
Notes to Financial Statements – 2020  
Notes to Financial Statements – 2019

#### **SUPPLEMENTARY AND OTHER INFORMATION**

Schedule of Liabilities – 2020  
Schedule of Liabilities – 2019

## 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**

March 7, 2023

Board of Commissioners  
King County Fire Protection District No. 16 (Northshore Fire Department)  
Kenmore, Washington

Management Letter

This letter includes a summary of specific matters that we identified in planning and performing our financial statement audit of Northshore Fire Department from January 1, 2019 through December 31, 2020. We believe our recommendations will assist you in improving the District's internal controls in these areas.

We will review the status of these matters during our next audit. We have already discussed our comments with and made suggestions for improvements to District officials and personnel. If you have any further questions, please contact me at [Haji.Adams@sao.wa.gov](mailto:Haji.Adams@sao.wa.gov).

This letter is intended for the information and use of management and the governing body and is not suitable for any other purpose. However, this letter is a matter of public record and its distribution is not limited.

We would also like to take this opportunity to extend our appreciation to your staff for their cooperation and assistance during the audit.

Sincerely,

Haji Adams, Audit Manager

Attachment

Management Letter

Northshore Fire Department  
January 1, 2019 through December 31, 2020

**Financial statement preparation**

District management is responsible for designing, implementing and maintaining internal controls that provide reasonable assurance financial statements, related schedules and note disclosures are reliable and fairly presented. The District prepares its financial statements in accordance with the cash basis accounting method, as prescribed by the State Auditor's Office's *Budgeting, Accounting and Reporting System* (BARS) Manual.

Governments reporting under the cash basis method are required to disclose other postemployment benefits (OPEB) on the Schedule of Long-Term Liabilities and in the notes to the financial statements. The District provides OPEB through LEOFF 1 (the Law Enforcement Officers' and Fire Fighters' Retirement System). Under state law, employers are obligated for LEOFF 1 retirees' lifetime medical expenses.

When preparing the fiscal year 2020 and 2019 financial statements, District staff incorrectly evaluated and applied the BARS Manual update for reporting its LEOFF 1 OPEB liabilities. Staff evaluated the District's participation in the LEOFF 1 OPEB plan; however, they incorrectly concluded that reporting the liability on the Schedule of Long-Term Liabilities was not applicable.

As a result of this deficiency, the District did not include the following LEOFF 1 liabilities on its Schedule of Long-Term Liabilities:

- Fiscal Year 2020 OPEB liability of \$2,932,466
- Fiscal Year 2019 OPEB liability of \$2,717,096

Additionally, the fiscal year 2020 and 2019 required OPEB note disclosures did not include all necessary elements.

The District subsequently corrected the omissions we identified.

We recommend the District:

- Strengthen its internal controls to ensure all required OPEB liabilities and disclosures are included on the Schedule of Long-Term Liabilities and in the notes to the financial statements
- Continue to strengthen its internal controls and dedicate the resources necessary to ensure all staff responsible for financial reporting have adequate training to prepare accurate, complete financial statements in accordance with the BARS Manual

## LETTER OF REPRESENTATION TO BE TYPED ON CLIENT LETTERHEAD

March 07, 2023

Office of the Washington State Auditor  
3200 Capitol Blvd  
P.O. Box 40031  
Olympia, WA 98504-0031

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of Northshore Fire Department for the period from January 1, 2019 through December 31, 2020. 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. Except as discussed with you, 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 for FY2020 and ending cash and investments are properly classified as reserved and unreserved for FY2019.
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 such as 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 in the schedule of uncorrected items provided to us by the auditor are not material, both individually and in the aggregate, to the financial statements taken as a whole.
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.

24. We considered the qualifications of the WA Office of the State Actuary (OSA) to create an electronic tool for determining the District's liability for LEOFF 1 other post-employment benefits (OPEB) under the GASB 75 alternative method and agree with the results of the electronic tool, which are reflected in financial statement amounts and disclosures. In using the tool, we input correct and complete information into the electronic spreadsheet, and did not enter any inaccurate information with respect to the amounts or assumptions, or modify cells in the OSA spreadsheet, in an attempt to change the outcome of the calculation. Further, we are not aware of any other external matters that would have had an impact on the appropriateness of using the alternative method or assumptions used by the OSA's tool. We confirm that we are a LEOFF 1 employer and we had fewer than 100 plan members (active and retired) as of the beginning of the reporting period and are, therefore, eligible to use the tool.

---

Matt Cowan  
Fire Chief

---

Dawn Killion  
Finance Specialist

**Northshore Fire Department**  
**January 1, 2019 through December 31, 2020**  
**Schedule of Uncorrected Misstatements**

<b>Fiscal</b>	<b>Statement /</b>	<b>Description</b>
2019	Statement C4	Beginning Cash & Investments is understated by \$10,283 due to the District not reporting "Cash - Impaired Investments."
2019	Statement C4	Ending Cash & Investments is understated by \$8,297 due to the District not reporting "Cash - Impaired Investments."
2020	Statement C4	Beginning Cash & Investments is understated by \$8,218 due to the District not reporting "Cash - Impaired Investments."
2020	Statement C4	Ending Cash & Investments is understated by \$6,650 due to the District not reporting "Cash - Impaired Investments."

# Exit Conference

King County Fire Protection District No. 16

Northshore Fire Department

Haji Adams  
*Audit Manager*

Clay Trushinsky  
*Audit Supervisor*

March 07, 2023



Office of the  
Washington  
State Auditor  
Pat McCarthy

*Disclaimer: This presentation is intended to be viewed in conjunction with the complete packet of exit materials provided. A copy of those materials may be requested by contacting the presenters listed or by emailing [PublicRecords@sao.wa.gov](mailto:PublicRecords@sao.wa.gov).*

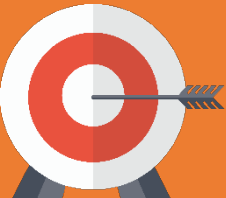
# Results that Matter



**Increased trust in government**



**Independent, transparent examinations**



**Improved efficiency and effectiveness of government**



Pat McCarthy  
State Auditor



# Accountability Audit Results

January 1, 2019 through December 31, 2020



## Results in Brief

This report describes the overall results and conclusions for the areas we examined.

In those selected areas, the District's 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.

# Accountability Audit Results



Using a risk-based audit approach, for the District, we examined the following areas during the period:

- Payroll – leave balances accruals and leave cash outs
- Self-insurance for unemployment
- Accounts payable – electronic funds transfers
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress



# Financial Audit Results

January 1, 2019 through December 31, 2020



## Unmodified Opinion Issued

- Opinion issued in accordance with Regulatory Basis of Accounting (BARS Manual)
- Adverse Opinion on U.S. GAAP also issued
- Audit conducted in accordance with *Government Auditing Standards*


## Internal Control and Compliance over Financial Reporting

- We identified no significant deficiencies in internal control
- We identified no deficiencies that we consider to be material weaknesses.
- We noted no instances of noncompliance that were material to the financial statements of the District

# Financial Statement Preparation – Management Letter



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

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

March 07, 2023

Board of Commissioners  
King County Fire Protection District No. 16 (Northshore Fire Department)  
Kenmore, Washington

Management Letter

This letter includes a summary of specific matters that we identified in planning and performing our financial statement audit of Northshore Fire Department from January 1, 2019 through December 31, 2020. We believe our recommendations will assist you in improving the District's internal controls in these areas.

We will review the status of these matters during our next audit. We have already discussed our comments with and made suggestions for improvements to District officials and personnel. If you have any further questions, please contact me at [Haji.Adams@sao.wa.gov](mailto:Haji.Adams@sao.wa.gov).

This letter is intended for the information and use of management and the governing body and is not suitable for any other purpose. However, this letter is a matter of public record and its distribution is not limited.

We would also like to take this opportunity to extend our appreciation to your staff for their cooperation and assistance during the audit.

Sincerely,

*[Insert Electronic Signature]*

Haji Adams, Audit Manager

Attachment

Insurance Building, P.O. Box 40021 • Olympia, Washington 98504-0021 • (360) 939-0900 • [Pat.McCarthy@sao.wa.gov](mailto:Pat.McCarthy@sao.wa.gov)

Management Letter  
Northshore Fire Department  
January 1, 2019 through December 31, 2020

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

Financial statement preparation

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We recommend the District:

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- Continue to strengthen its internal controls and dedicate the resources necessary to ensure all staff responsible for financial reporting have adequate training to prepare accurate, complete financial statements in accordance with the BARS Manual

Please see page 24  
of your exit packet  
to view the details  
of this  
recommendation

# Financial Audit Results



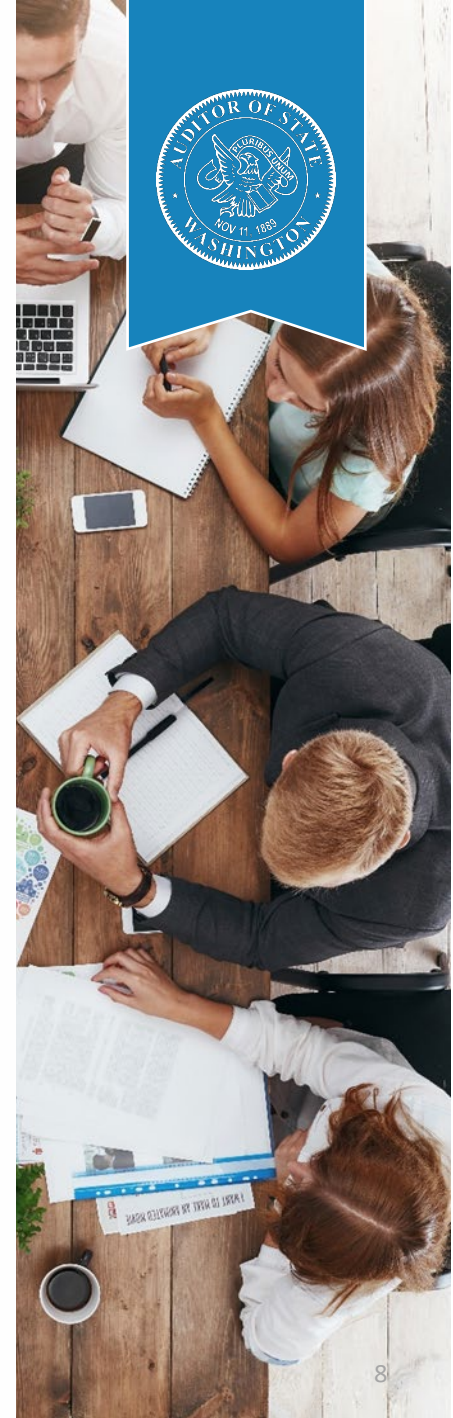
## Required Communications

- Uncorrected misstatements have been provided for review

# Closing Remarks

- At the entrance conference, we estimated the cost of the audit to be \$12,070 and actual audit costs will be \$2,800 more due to OPEB liability audit issues identified for FY2019 and FY2020 as well as changes to our audit billing rates that took effect on January 1, 2022 and January 1, 2023.
- Next audit: Fall 2023
  - Accountability for public resources
  - Financial statement

An estimated cost for the next audit has been provided in our exit packet



# Report Publication



- ✓ Audit reports are published on our website.
- ✓ Sign up to be notified by email when audit reports are posted to our website:

<https://sao.wa.gov/about-sao/sign-up-for-news-alerts/>

## 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.



# Thank You!



- We want to thank the District for their friendly and professional interactions with us during the audit.
- We also want to thank the District for its commitment to strengthen the relationship with the Office of the Washington State Auditor.



# Questions?



Contact Haji Adams Audit Manager,

[Haji.Adams@sao.wa.gov](mailto:Haji.Adams@sao.wa.gov)

(425) 900-5277

# WARRANT/CHECK REGISTER

Northshore Fire Department

Time: 17:12:04 Date: 03/03/2023

03/15/2023 To: 03/15/2023

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
66	03/15/2023	Claims	1	0	CHMELIK SITKIN & DAVIS PS	512.00	LEGAL FEES - GENERAL BUSINESS
67	03/15/2023	Claims	1	0	CITY OF LAKE FOREST PARK	41,288.00	2023 NEMCO ANNUAL DUES
68	03/15/2023	Claims	1	0	KING COUNTY FIRE PROTECTION DISTRICT 16	2,328.55	PETTY CASH CHECKING REIMBURSEMENT
69	03/15/2023	Claims	1	0	SHORELINE FIRE DEPARTMENT	44,969.01	2022 RECONCILIATION
70	03/15/2023	Claims	1	0	STATE AUDITOR'S OFFICE	128.00	2019-2020 AUDIT
001 General Fund 10-016-0010						89,225.56	
						<hr/> 89,225.56	Claims: 89,225.56



# WARRANT/CHECK REGISTER

Northshore Fire Department

Time: 17:11:33 Date: 03/03/2023

03/15/2023 To: 03/15/2023

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
52	03/15/2023	Claims	4	0	ALFRED J BAKER	10,546.37	LEOFF I
53	03/15/2023	Claims	4	0	BENZAIR ENGINEERING	2,300.86	ANCHOR PLATE / HCE TRANSMITTERS - NEW AID CARS
54	03/15/2023	Claims	4	0	BENZAIR ENGINEERING	1,175.43	ANCHOR PLATE / HCE TRANSMITTERS - NEW AID CARS
55	03/15/2023	Claims	4	0	CDW GOVERNMENT	1,454.39	CISCO PHONES ST 51 / 57
56	03/15/2023	Claims	4	0	CDW GOVERNMENT	1,416.94	APC BACKUPS ST 51 / 57
57	03/15/2023	Claims	4	0	CDW GOVERNMENT	10,799.23	CISCO PHONES ST 51 / 57
58	03/15/2023	Claims	4	0	CDW GOVERNMENT	9,104.39	CISCO SMARTNET RENEWAL
59	03/15/2023	Claims	4	0	CRESSY DOOR COMPANY	1,790.42	ST 57 DOOR REPAIR
60	03/15/2023	Claims	4	0	GARY PEDERSEN	362.80	LEOFF I
61	03/15/2023	Claims	4	0	PSR MECHANICAL	3,870.45	ST 51 SERVER ROOM COOLING PROJECT
62	03/15/2023	Claims	4	0	SHORELINE FIRE DEPARTMENT	2,421.05	REIMBURSEMENT - PRINTERS FOR ST 51
63	03/15/2023	Claims	4	0	SYNTHETIC TURF NORTHWEST	992.75	TURF REPAIR - ST 57
64	03/15/2023	Claims	4	0	TOM TAYLOR	750.62	LEOFF I
65	03/15/2023	Claims	4	0	WASHINGTON COUNTIES INSURANCE FUND	2,403.49	LEOFF I MEDICAL - MAR 2023
004 Reserve Fund 10-016-6010						49,389.19	
						<hr/> 49,389.19	Claims: 49,389.19

Northshore Fire Department  
Fire Commissioner Request for Compensation

[illegible]

*I certify by signing this request for compensation that I have acted on behalf of the Northshore Fire Department in the fulfillment of my duties as an elected Fire Commissioner and that this request for compensation is in compliance with the Northshore Fire Department policy and State Law.*

Signature

Date \_\_\_\_\_

Northshore Fire Department  
Fire Commissioner Request for Compensation

[illegible]

*I certify by signing this request for compensation that I have acted on behalf of the Northshore Fire Department in the fulfillment of my duties as an elected Fire Commissioner and that this request for compensation is in compliance with the Northshore Fire Department policy and State Law.*

Signature

Date \_\_\_\_\_

[illegible]

1630-A1 Commissioner Compensation Request Form

# Taylor Ray's Cafe At The Dome

416 Sid Snyder Ave February 17, 2023  
SW, 12:01 PM  
Olympia, WA Taylor  
98501  
(360) 943-1508  
<http://www.taylorrayscafe.com>

Receipt: F2YX  
Ticket: Lisa A Wollum  
Authorization: 090115

US DEBIT  
AID AO 00 00 00 98 08 40

B.L.T	\$11.99
Sourdough	
Bottled Water	\$1.00
Life Water - PH Balanced - Small	
Canned Soda	\$1.00
Coke	
Subtotal	\$13.99
Sales Tax	\$1.32
Tip	\$3.06

Total	\$18.37
Visa 5764 (Chip)	\$18.37
Lisa A Wollum	

Angelo's Restaurant  
1830 130th Ave NE  
Bellevue, WA 98005  
425.883.2777

Check 43-6	Table 24
Wendy Q.	2/8/2023
Guests 12	7:29 PM
DS Chicken	27.00
Subtotal	27.00
Tax	2.75
TOTAL	29.75
BALANCE DUE	29.75

Thank you!

Please Pay Your Server

Customer Copy

# AURORA Borealis

Customer Copy

Angelo's Bellevue

Angelo's  
1830 130th Ave NE  
Bellevue, WA 98005  
425.883.2777

Current Batch: 11022022  
11/2/2022 7:50:38 PM  
Check 63-1 Table 24  
Wendy Q.  
Station Server Left

VISA XXXXXXXXXXXX9100  
Approval AP95427D

BASE \$19.80

TIP 5-

TOTAL 24.80

Customer Copy

Thank you for dining  
at Angelo's!

11/23 Time: 06:17pm

Lenzie T  
1983  
VS  
\*\*\*\*\*8733  
051621  
Swiped  
\*\*/\*\*

\$16.55

Tip: 3.45

Total: 20-





## 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

February 7, 2023

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

#### **I. OPEN JOINT NORTHSHORE MEETING**

##### **1.1 Roll Call**

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

Persons in attendance for NSFD Commissioners Eric Adman, Tyler Byers, and Lisa Wollum. North City Water District Commissioners Patricia Hale, Ron Ricker, and Charlotte Haines. Also present was Chief Matt Cowan, Legal Counsel Matt Paxton, Board Secretary Amy Oakley, and 6 members of the public. Commissioners Josh Pratt and Rick Webster were absent.

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

- The Board heard public comments from Kenmore resident, Ken Dehn.
- Chief Cowan addressed the public comment.

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

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

#### **IV. JOINT NORTHSHORE AND NORTH CITY WATER DISTRICT DISCUSSION ITEMS**

##### **4.1 Sound Transit Discussion**

- Diane Poltinger, North City Water District Manager, provided an update on the Lynwood and Bus Rapid transit update related to water supply and infrastructure and drainage.

##### **4.2 Northshore Fire Department Regionalization Update Discussion**

- Chief Cowan provided an update on the status of the contract for services with Northshore Fire including adding a peak-hour aid car from Station 57, staffing flexibilities, and service efficiencies.

##### **4.3 Northshore Fire Department Staffing Update Discussion**

- Chief Cowan provided an update on the status of staffing levels including attrition and recruitment for fire suppression and advanced life support personnel, and training programs.

##### **4.4 Northshore Fire Department Capital Projects Update Discussion**

- Chief Cowan updated the Boards on the status of the new ladder trucks and fire engines, work on the training tower, and replacement of HVAC units.
  - Chief Cowan discussed training procedures for multi-family units.
- 4.5 North City Water District Capital Projects Update Discussion
- Max Woody, North City District Director of Operations and Engineering, updated the Boards on the capital projects in Bothell and Lake Forest Park.

**V. ADJOURN JOINT MEETING WITH NORTH CITY WATER DISTRICT**

The joint meeting adjourned at 5:40PM.

**VI. OPEN REGULAR NORTHSORE MEETING**

6.1 Roll Call

Chair Lisa Wollum called the meeting to order at 5:41 PM.

Persons in attendance for NSFD Commissioners Eric Adman, Tyler Byers, and Lisa Wollum. Also present was Chief Matt Cowan, Legal Counsel Matt Paxton, Board Secretary Amy Oakley, and 3 members of the public. Commissioner Josh Pratt joined the meeting at 5:55PM (Item 9.1). Commissioner Rick Webster was absent.

**VII. PUBLIC COMMENT**

- No public comments.

**VIII. APPROVAL OF THE AGENDA**

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

**IX. NORTHSORE BOARD DISCUSSION AND POSSIBLE ACTION ITEMS**

9.1 NEMCo Overview Presentation

- Kevin Lowery, NEMCo Emergency Manager, provided an overview of the Northshore Emergency Management Coalition, mission, partnerships, and activities.
- The Board discussed providing community emergency management response training for fire fighters.
- Chief Cowan thanked Kevin Lowery for his efforts.
- Commissioner Pratt joined the meeting at 5:55PM.

9.2 Discussion of Policy 1450

- Commissioner Adman provided an overview of updates to Policy 1450 to include language to reflect current practice of recording meetings.

*Commissioner Byers moved to adopt Policy 1450 as presented. Commissioner Adman seconded. The motion passed unanimously 4-0.*

9.3 2022 Budget Reconciliation Discussion

- Chief Cowan provided an update on the 2022 Budget Reconciliation of the contract for services.
- Shoreline will bill Northshore for \$44,969.01 for the 2022 Reconciliation.
- Chief Cowan and the Board discussed potential future budget scenarios of transfers between departments.

- Chief Cowan and the Board discussed accounting for shared costs for fleet and facility costs. This item will be discussed further at the March meeting.
- Chief Cowan can report to the Board the budget status on a monthly basis.

## **X. BOARD RESOLUTIONS**

6.1 None

## **XI. CONSENT AGENDA**

11.1 Vouchers

- The General Fund Vouchers totaled \$77,048.50
- The Reserve Fund Vouchers totaled \$94,913.20

11.2 Commissioner Compensation

11.3 Meeting Minutes: 1/3/2023

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

## **XII. REPORTS**

12.1 Fire Chief Report

- Chief Cowan updated the Board on the status of the policy for rehiring of unvaccinated personnel.
- Chief Cowan updated the Board on meetings related to regional hospital capacity issues and a pilot program to staff an EMS at Northwest Hospital ER.

12.2 Commissioner Reports

- Commissioner Byers thanked the crew at Station 51 and Wendy Booth for providing a tour and fire safety class for his son's Boys Scout troop.
- The Board discussed public education and outreach at schools, adult family homes and social media.

12.3 Legal Counsel Reports

- Legal Counsel Paxton updated the Board on State Bill 5571 introduced on January 26, 2023 related to curbing public records requests for improper use and personal financial benefit.
- Legal Counsel Paxton updated the Board on a Washington State Supreme Court decision on January 12, 2023 that limits cities protection from liability under the public duty doctrine regarding EMS services.

## **XIII. UPCOMING BOARD AGENDAS**

13.1 Setting of Future Meeting Agenda(s)

The next meeting on March 7, 2023 meeting will include the standard agenda items as well as discussion of calculations used in budget reconciliation, and update on Policy 6200 (Financial), discussion of rehiring unvaccinated personnel, EMS hospital pilot program. This meeting will be hybrid, on Zoom and in-person at Station 51.

## **ADJOURNMENT**



The meeting adjourned at 6:36PM.

#### **NEXT MEETING DATE**

The next regular scheduled meeting will be Tuesday, February 7<sup>th</sup>, 2023 at 5:00PM.

Attachments: Agenda, Public Comment, NEMCo overview, Revised Policy 1450, 2022 Reconciliation, Vouchers, Commissioner Compensation, Meeting Minutes 1/3/23, 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

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**LISA WOLLUM**, Member

#### **ATTEST**

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**Amy Oakley**, Secretary

King County Fire Protection District No. 16

Adopted at a Regular Meeting of the Board of Commissioners on March 7, 2023.

**Shoreline Fire Department**  
**BOARD MEETING DATE: March 7, 2023**  
**Chief Cowan**

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## **District Activity Highlights**

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

### **Succession development**

- Made a conditional offer of employment in hiring a Facilities Technician.
- We have promoted our next Fire Marshal, Ryan Burgess, who will officially take over on March 17<sup>th</sup>. He and current FM LaFontaine continue to transition.
- We are also starting the DFM promotional process to fill one or two gaps in the FMO.
- Evaluating overall work load of administrative staff with our new “normal”.

### **Negotiations**

- Have agreed to reassign a FF to a day-shift. This position would help mentor and train some of our newer FFs while on an aid car and/or with other SFD centric training. This position is anticipated to be filled until the end of September and will be evaluated to determine if it needs to be extended further.

### **Contract for service with NFD**

- No known concerns or issues.

### **Staffing**

- Still have six recruits in current Firefighter academy, they’re doing well.
- Have met with two, non-vaccinated, personnel that want to return to the Department for employment. We have started a background check, driver’s abstract, etc. as we start the process.

### **Consortium**

- Starting discussions with Bothell FD on needing to adjust ILA and prepare for 2024 and beyond.
- BFD is tentatively needing a fall academy.

### **2023 Budget**

- No known issues.
- Have received \$99,499 from Bothell for providing MIH services to the Snohomish portion of the City in 2023.

### **Public Records Requests**

- Possible changes to the PRA in this year’s legislative session regarding frivolous requests did not make it out of committee and is dead.

### **Open House**

- Looking at June 3<sup>rd</sup> for a NFD open house and needing BOC approval.

### **Noteworthy Meetings**

- February 8 – Officers Meeting

- Tyler CAD transition update
- Discussed digital injury and illness reporting
- Updated the probationary FF workbook
- February 9 – MIH Meeting
  - Discussed scheduling changes.
  - Discussed funding needs and future staffing goals.
- February 9 – Special Board Meeting with NCWD
  - Met with North City Water District to discuss ongoing relationship, Sound Transit impacts, and 2023 capital projects.
- February 10 – NORCOM Governing Board Meeting
  - Discussion on the future of having a mental health profession on dispatch floor.
  - Discussed Tyler upgrade and impacts.
- February 13 – Zone 1 Chief's Meeting
  - Discussed Tyler upgrade and impacts.
- February 14 – Medic One Foundation Chiefs Meeting
  - Met with Foundation Board to discuss current and future Paramedic training challenges.
  - Discussed equipment needs and the focus on maintenance to follow up on purchases.
- February 14 – Legislative Committee Meeting
  - Lots and lots of bills.
  - Discuss changes to WSFM office and possible separation from WSP.
  - Discussion of changes to wildland fire deployment, pre-positioning, and aerial assets.
  - Discussion on hospital capacity challenges and nurse ratio requirement.
  - There is a proposal for increased Medicaid funding, which would definitely help.
  - Proposal to increase the annual revenue limit increases to more than 1%.
  - There will likely be some changes to GEMT formula.
  - Legislative Day is on February 17<sup>th</sup>
- February 15 – KCFCA Bi-monthly Meeting
  - Briefing from Melissa Gannie, Assistant State Fire Marshal, on WSFM office issues, legislation, and potential split.
  - New pilot program coming from King County for new patient ventilation technique using an I-Gel mask.
  - Emphasis later this year on mental health workshops.
  - KCEMS is gearing up for next EMS levy planning.
  - Report out on quarterly PIO group emphasis.

- Discussion on concerns regarding the WSFCA annual dues and representation of King County issues.
- February 16 – Facility Technician Interviews
  - Interviewed two candidates, both of whom are well qualified.
- February 16 – Discussion on Policy Format
  - We have different policy formats and need to start updating and bringing all policies into the same format.
  - Reviewed and discussed a proposal on changing our policy format. Will get another update with working example in the coming weeks.
- February 17 – Legislative Day
  - Attended Legislative Day with Commissioners Wollum and Fischer.
  - Met with Rep Duer, Rep Ryu, and Sen Stanford.
  - Most of the focus was on hospital capacity issues, PRA changes, battery stewardship, Washington State FMO restructuring, and local funding stability.
- Off on vacation to New Orleans February 20 thru 23
- February 27 – Kroon Retirement
  - Attended Chief Kroon's retirement ceremony.
  - There will be an interim Fire Chief, Mark Risen, starting in April.
  - Focus will be to evaluate regionalization options
- February 28 – Labor Management Committee (LMC)
  - Productive meeting discussing:
    - Continued peer fitness trainer (PFT) scope of work.
    - Use of and calculation of comp time balances.
    - Hydrant inspections in LFP/Kenmore.
    - Possibility of new promotional process.
    - Switching from local PFML management to giving back to the State to manage. This will occur starting April 1<sup>st</sup>.
    - Day shift FF specifics.
- February 28 – Legislative Committee Meeting
  - Attended and represented King County on State legislative committee
  - Recap of Legislative Day and updates on bill progression.
- February 28 thru March 3 – NW Leadership Seminar
  - Another good seminar down in Portland on leadership.

Incorporated into the above Board meeting minutes by reference.

**Submitted by:** Chief, Matt Cowan