

King County Fire Protection District No. 27

Minutes

A Special Meeting of the Board of Commissioners of King County Fire Protection District No. 27 was held on February 7, 2025, at Station 152 located at 4301-334th Place SE, Fall City, Washington, 98024. The meeting was also available remotely with online video and audio conferencing.

Chairman Meredith called the meeting to order at 1:00 p.m.

Present:

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

In Attendance:

DC Patrick LeDoux
Assistant Audit Manager Zachariah Shelton
Auditor Pawel Mizak

BUSINESS FROM THE FLOOR:

Public Comment Period

None

UNFINISHED BUSINESS:

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

Accountability Audit

After introductions Assistant Audit Manager Zachariah Shelton discussed the overall scope of the District's Audit which includes examining the management, use and safeguards of public resources, and evaluating adherences to applicable laws, regulations, and policies.

Auditor Pawel Mizak briefed the Board on the following areas that would be examined:

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

Financial Statement Audit

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

In conclusion of the discussion, the Board thanked the Auditors for their time.

NEW BUSINESS:

Policy Review:

- 100.8.1 – Revised Credit Card Policy
- 100.8.2 – Draft Electronic Funds Transfer Policy
- 100.10.1 – Draft Fire Corp Policy

Chief Culp briefed on the three draft policies that were presented to the Board for review. After discussion Chairman Meredith suggested that the Board take action on the final drafts at the next regular meeting.

Adjournment:

With no further business to discuss the meeting was adjourned by Chairman Meredith at 1:32 p.m.



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Attest:

Melinda Wall
District Secretary

Melinda Wall

Chairman

Lilly H
Commissioner

Kristina Belfair
Commissioner

DM