
Board of Volunteer Firefighters (FIR)

Agency: 220

Audit Report: 2004 Statewide Accountability Report

Finding Number: 04-28

Finding: The Board for Volunteer Firefighters and Reserve Officers does not have adequate controls over its cash receipting and pension system database.

Resolution: Although the Board's mail log does usually reflect the amount of each check received through the mail rather than the remittance form, there were a few cases where the amount was taken from the form rather than the check. To ensure the accuracy of the log, the Confidential Secretary now checks to make sure that the total amount of the intake form matches the total deposit amount. The Board implemented this procedure as of November 1, 2004.

All disability fees and premiums have been recorded in the member records on the database since January 1, 2004. The database was originally set up to track pensions only and was never intended to track disability fees. Therefore, prior to 2004, the Department only tracked pension fees in the database. The Department currently shows a "F" for a split fee, and "M" for a municipality paid fee, and a "D" if only a disability fee was paid and no pension fee was paid. If a "F" or a "M" shows in the database, it means that both the disability fee and the pension fee were paid in a given year for an individual.

The Board has a staff of only three employees. The Board has implemented internal controls to compensate for the small number of employees in our agency. The Board has also investigated other options, but found them to be too expensive. With the controls the Board has in place, the Board believes the risk is small. The Executive Secretary randomly chooses Cash Journal reports to audit every month, and has been doing so since 2002. The Executive Secretary compares the intake form against the deposit slips, a database report, the receipts generated, and the AFRS DTR 9001 report.

Management is developing a report in the tracking software, in conjunction with the Board's Information Technology support provider to reflect changes made in the database to ensure their appropriateness. The Board anticipates that this measure is to be completed by the end of December 2005.

The database is being modified to ensure data integrity. Duplicate receipt numbers will be locked out and data on the receipts will not be able to be altered, however, receipts will be able to be voided. A separate tab field will be added to record disability payments. The database will generate a report to display all fees posted to all accounts on a certain date. The Board anticipates that these measures will be completed by December 31, 2005.

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