

# Fire District and Emergency Services Audit Planning Guide



**August 4, 2020**

## ***Table of Contents***

WHAT'S NEW .....	2
REQUIRED RISKS TO ASSESS.....	2
BACKGROUND.....	3
PLANNING & ADMINISTRATION .....	4
ACCOUNTABILITY .....	5
FINANCIAL STATEMENTS.....	10
SINGLE AUDIT .....	11
REGIONAL EMERGENCY MEDICAL SERVICES AND TRAUMA CARE COUNCILS .....	11
Appendix 1: Assessment Audits .....	13
Appendix 2: Legal Compliance Reference Guide .....	15
Appendix 3: Common Terminology .....	16

## ***Planning Guide Information***

Supersedes previous planning guide dated June 1, 2016. Please direct questions or suggestions to the Fire District Subject Matter Experts.

This guide is intended for use when auditing a Fire District (Title 52 RCW) or Regional Fire Authority (Chapter RCW 52.26). However, the guide is also useful when auditing Fire/EMS departments of Cities or Counties, Urban Medical Service Districts (RCW 35.21.762), Emergency Medical Service Districts (RCW 36.32.480), and Local or Regional EMS and Trauma Care Councils (RCW 70.168.120) although certain authority and compliance requirements would be different.

Guidance is based on the extensive research, brainstorming and reviews conducted as part of the [planning guide update process](#). For this update, guidance was also informed by discussion with:

- WA Fire Chiefs
- WA Fire Commissioners
- WA State Health Care Authority

Guidance is intended only for internal use to help auditors gain an understanding of Fire Districts. The guide is intended to enhance planning and risk assessment procedures, not replace them. Information in the guide should therefore be considered along with other planning and risk assessment procedures. While guidance is designed to be as comprehensive as feasible, auditors must be alert for audit issues and situations not specifically addressed.

**This guide is used by the State Auditor's Office staff as they plan audit engagements. Information presented in this document does not represent policy or legal guidance. State agencies and local governments should contact their legal counsels with specific questions.**

## **WHAT'S NEW**

Auditors should be aware of the following significant updates:

- [Expenditures](#) – expanded section to include risks common to fire districts for payroll and credit cards/fuel cards/open accounts.
- [Procurement](#) – expanded section to include information and risks common to fire districts for best value, piggybacking/purchasing cooperatives and sole source.
- [Assessment Audits](#) – appendix added for guidance on performing assessment audit on small fire districts.

## **REQUIRED RISKS TO ASSESS**

The following risks must be documented as red flags and discussed during brainstorming to ensure sufficient consideration. They should be prioritized for audit to the extent they are applicable and significant to the District.

### **Financial Condition**

Governments have experienced a wide range of negative economic and operational effects as a result of COVID-19. We would expect that most governments have and will need to cope with reduced and/or delayed revenues and increased expenses. However, these effects may vary widely by government and will depend on a number of factors, including the government's policy or program responses to the pandemic, the extent of any offsetting decreases in other expenses, state or federal relief funding, and the strength of its financial condition to start with. This risk should be assessed for both accountability and financial audits as part of regular planning steps, and especially as part of the risk assessment inquiry. If needed, [auditors may use the "Financial Condition" step available in TeamMate in the Accountability folder to further evaluate this risk.](#)

Auditors should review [FYI 2020-01](#) COVID-19 Subsequent Event Considerations for expected subsequent event disclosures and considerations by government type. See also the section on [Measurement of Financial Health](#).

### **EFT Controls**

Due to the increase in the number of payroll and vendor EFT cyber related frauds, testing EFT controls is a required risk to assess for all entities we audit. Of primary importance is to discuss controls related to changing existing EFT associated bank account numbers. Individuals with the ability to change or add EFT accounts need to have clear guidance on the process to authorize these changes through a proper validation method, specifically, a follow-up phone call. The majority of these frauds are prompted through email communication, but all change requests, including mail, fax and phone calls, should be followed up with a known contact using previously known contact information and not the contact information that may be provided in the request. [A testing strategy is available in TeamMate at Accountability | Expenses | EFT Disbursements | Controls over EFTs.](#) Contact Team IT Audit at [SAOITAudit@sao.wa.gov](mailto:SAOITAudit@sao.wa.gov) for additional clarification or guidance.

### **Payroll Leave (accruals, tracking, buyouts)**

Payroll is inherently risky with fire districts due to the variety of ways payroll is earned. Beyond regular payroll, you can expect firefighters to earn income for things such as overtime and wildland fire deployment depending on the district. Due to the nature of the job, it's common for fire district employees to accrue significant leave balances (sick and vacation) which often go unused and are cashed out. Collective Bargaining Agreements (CBA) and district policies regularly allow for leave buyouts. There has been an increase in the number of exceptions and frauds related to leave accruals, tracking and buyouts due to lack of supporting documentation for how leave is tracked. Individuals responsible for tracking and calculating any leave balances or buyouts need to have a process in place to ensure leave accruals, balances, buyouts, and any adjustments are accurate. Specifically, there should be documentation to support how balances, buyouts, and adjustments are calculated and in accordance with the CBA and district policies.

Auditors should perform some analytics during planning to determine the types of leave accrued, what buyouts occurred during the audit period, and any new CBA or policy changes that affect leave balances. [Testing strategy steps are available in TeamMate at Accountability | Expenses | Payroll Disbursements for analytical procedures, controls and testing to audit this risk.](#)

## **BACKGROUND**

Fire districts are formed under Title 52 RCW for the purpose of providing fire prevention and suppression services and emergency medical aid to residents living within their service boundaries. The service area would include the district boundaries and any areas for which the district has an interlocal or mutual aid agreement to service.

Districts are governed by a three or five-member board of commissioners. The commissioners appoint a secretary to handle the day-to-day operations of the district. The secretary is usually our primary contact. The commissioners, secretary and fire chief should be invited to each entrance and exit conference, and included in the discussion and distribution of management letters and findings.

*Special note on Regional Fire Authorities (RFA):* If you are auditing an RFA for which the forming districts have not been dissolved, it is possible for the governing board to be comprised of more than five-members. In these cases, the governing body can be made up of the total of each individual forming district's members. For example, if Fire A and Fire B both have three board members each and form an RFA without dissolving Fire A/B, the governing body of the RFA may be comprised of six board members in total. In these cases, there are three active governments and the RFA needs to be vigilant in ensuring that the Open Public Meetings Act is not violated if a quorum of board members for any of the three individual governments meets to discuss agency business.

### ***Industry, Regulatory and Other External Factors***

Fire districts have a relatively stable environment and do not face any substantial business risks as an industry. Although primarily dependent on property taxes, districts have historically had strong community support for levies.

However, Districts often exhibit high-risk factors including:

- Lack of segregation of duties – Most districts are small with a single employee (the secretary) handling all the payables, cash collections, and deposits. Routine monitoring is essential in an operation of this size and is typically conducted by a commissioner or the fire chief.
- Management turnover - It is not unusual to have completely different staff and/or commissioners from one audit to the next. In such cases, knowledge of controls and compliance requirements are usually not passed down to the new group.
- High frequency of audit recommendations - We have continued to see audit recommendations on inadequate internal controls over operations. It's important to gain a complete understanding of the control environment relating to district finances when planning these audits and continue to consider risks in these areas throughout the audit.

### ***Understanding of Operational Structure and Statutory Requirements***

Aside from the typical fire districts formed by the county or departments within a city, there are several other operational structures that should be taken into consideration when determining potential risks.

- **Regional Fire Authorities (RFA)** – Districts may consolidate operations through the creation of a Regional Fire Authority. Chapter 52.26 RCW allows districts and city fire departments to form a Regional Fire Authority (RFA). Once an RFA has been created, the underlying districts and departments may choose to dissolve or continue. The primary risk when an RFA is established is a lack of proper reporting of the original districts' operations. **If districts continue to exist, they will continue to require a separate annual report and audit. Even if all funds are transferred to the RFA, if a district or department is not dissolved, it must submit annual financial statements and is subject to audit depending on its size.** This reflects the possibility that legal obligations may not have been fully transferred or resolved (such as LEOFF liabilities or outstanding debt), that administrative steps may not be complete (establishing a separate EIN and contracts for the RFA to replace those of the original districts) and that districts will have continuing authority and financial activity until they are dissolved (since revenues go to the districts before being transferred to the RFA). For details, see the RFA Implementation Guide and presentation available on the intranet under Auditor Resources | Reference Guide | [Miscellaneous Entity Resources - Fire Districts](#). Auditors should contact the program manager or a subject matter expert for help in planning RFA audits.

- **Mergers** – Districts may consolidate operations through the merging of two or more districts. Chapter 52.06 RCW allows a district to merge with another adjacent district, which may be located in a different county. The merger can be an entire district, or a portion of an adjacent district (under RCW 52.06.090). If a merger occurs, an audit of the original districts through the date of the merger must be conducted.
- **Interlocal Agreements** – Districts may contract to provide services to surrounding local governments, such as providing fire services for another city, or providing EMS transportation services or administrative services to another district. Although contracting with other governments may be acceptable, districts/departments cannot create a new fire district via interlocal agreement. Auditors should gain an understanding of any interlocal agreements entered into (other than “mutual aid agreements” which just allow activity to cross jurisdictional boundaries in case of emergencies) to determine if any new districts are being created. If you think a district/department has been formed, contact the Director of Legal Affairs, or the program manager for further guidance.

### ***Measurement of Financial Health***

Cash balance in the general and reserve funds and the trend in net operating increase for the general fund is the best measure of a district's financial health. The amount considered adequate will fluctuate with the size and needs of each District. See also [Required Risks to Assess](#).

## **PLANNING & ADMINISTRATION**

**Schedule 22:** Fire Districts and RFAs are required to complete the Schedule 22 questionnaire as part of their annual report filing. The Schedule 22 provides important information on district operations and controls. As such, it should be reviewed in its entirety during the planning stages of the audit. Further, the districts must upload key documents such as Board Meeting Minutes, Resolutions passed, etc. to support the Schedule 22 answers. Since we are requesting this information during the annual report filing process, we want to avoid asking for the same information again from the client. **Please ensure you are reviewing the Schedule 22 and supporting attachments prior to requesting information from the client.**

Key information about Fire District operations the auditor should consider during planning and document in the permanent file includes:

- Does the District provide EMS (response and/or ambulance transport) services?
- Does the District have an EMS levy that restricts funding for specific purposes (which will depend on the language of the levy)?
- Does the District have any interlocal agreements?
- Does the District provide any services or programs besides basic fire protection and EMS (such as community assistance activities)?
- Does the District have volunteer firefighters?
- Does the District have any foundations or associations?
- What kind of fundraising or donations does the District receive?

### ***Training and Additional Resources***

The following recorded webinar is available in the training system and may be helpful when auditing Hospital Districts:

- [Know Before You Go: Fire Districts and Regional Fire Authorities](#)

Additional resources related to Fire Districts can be found on the SAO intranet site under Auditor Resources | Reference Guide | [Miscellaneous Entity Resources - Fire Districts](#).

### ***HIPAA Sensitive Data***

Districts may request a confidentiality agreement to review information covered by HIPAA during the audit, such as EMS billing information. Auditors must use the approved Data Sharing Confidentiality Agreement template on the Hub under the Admin tab | general | forms | misc. Auditors might be asked to sign individually as a business associate; we do not do this as we are considered to be a health oversight agency under HIPAA. Questions

regarding this template (including situations when the auditor has been asked to sign such a form) or HIPAA requirements should be directed to the Director of Legal Affairs or Program Manager.

## **ACCOUNTABILITY**

Under RCW 52.16.010, the County Treasurer must be the treasurer for the district. Districts with an annual operating budget greater than \$250,000 may issue their own warrants with approval of the County Treasurer (RCW 52.16.050(3)). This approval is not required if district revenues are over \$5 million (RCW 52.16.050(2)).

### ***Exceeding Statutory Authority***

Fire district services are limited to their legislative authority as defined in RCW 52.12.031. In general, fire protection districts are allowed to lease, acquire, own, maintain, operate, and provide fire and emergency medical apparatus and all other necessary or proper facilities, machinery, and equipment for purposes of providing emergency medical services and preventing and suppressing fires. Any services provided outside these areas should be considered as potentially outside their authority.

### ***Community Assistance Activities***

RCW 35.21.930 allows any fire department the ability to develop a community assistance referral and education service program to provide community outreach and assistance to residents to advance injury and illness prevention within its community. The intent is to reduce the number of 911 phone calls for non-emergency related items. Auditors should discuss with the District whether or not they provide these services, and how they are funded as districts may seek grant opportunities and private gifts to support the programs. If you identify a new program, contact a Fire District Subject Matter Expert or Program Manager for additional guidance.

### ***Revenues***

Generally, fire protection districts receive a large percentage (usually 80 – 90%) of their funding through local property taxes, and often emergency medical service levies, which are receipted directly by the County. Other revenues, usually receipted directly by the district, typically include:

- **Ambulance transport revenues** - If a district performs transport services, adequate controls should be in place over the billing, receipting and collection efforts. We would expect the District to have a policy and adequate controls in place over transport billings, collections and adjustments, since this will likely be a large source of locally-receipted revenues and have a high level of write-offs.
  - Many districts use a third-party service to bill and collect EMS revenues. We should consider all billing services used by the district. We would expect the district to have internal controls in place to monitor items such as the contract for services and write-offs. We should also verify reports received are accurate and reasonable based on information sent to the billing service, and re-perform the reconciliation for selected months or accounts.
  - Testing transport billings may require review of HIPPA-protected documentation. Use the Data Sharing Confidentiality Agreement template located on the SAO Hub under the Admin tab | general | forms | misc.
  - The Ground Emergency Medical Transportation (GEMT) program provides supplemental publicly owned or operated GEMT qualified providers. The supplemental payments cover the funding gap between a provider's actual costs per GEMT transport and the allowable amount received from Washington Apple Health (Medicaid) and any other sources of reimbursement.
- **Out-of-District Mobilizations** (i.e.: wild-land fires) – Fire departments have opportunities to assist other agencies, for which they are reimbursed for payroll and equipment costs. The most common opportunity is with the State Department of Natural Resources (DNR). We would expect districts to have a policy in place for mobilizations that establishes a process and addresses approvals for staff, volunteers, and equipment, leave usage, etc. The total reimbursement is established in the interagency agreement with DNR.
- **Grants**

- **Miscellaneous** – These include revenues for rent of station facilities, burn permits, bike helmets and an occasional donation.

Locally receipted revenues are inherently risky due to likely issues with segregation of duties and the unpredictable nature of revenues. Audit effort in this area is therefore typically focused on local receipting (rather than amounts receipted directly by the County Treasurer) and on substantive procedures (rather than analytical review).

### ***Expenditures***

The bulk of district expenditures are usually payroll (see below) and capital expenditures such as fire related equipment and the building or remodeling of stations.

- **Credit Cards/Fuel Cards/Open Accounts** - It is common for fire districts to establish open accounts, have fuel cards or other credit cards active for the district. Fuel cards are typically used by various individuals for fuel purchases for the fire vehicles. Credit cards are commonly used by the fire chief or other designated individuals for the purchase of supplies. Open accounts, fuel cards and credit cards have a higher risk of misappropriation or misuse when there is limited oversight or monitoring of the accounts/cards and especially if the district has limited administrative staff. Auditors should consider evaluating the activity for significance to the total operations and performing testing if risks are noted. [A testing strategy steps are available at Accountability | Expenses | Credit Cards, Fuel Cards, Charge Accounts.](#)
- **Payroll** – Beyond regular payroll, you can expect firefighters to earn income for items such as overtime, retroactive pay, and wildland fire deployment depending on the district. Typical issues include inadequate tracking of leave accruals and usage including leave cashouts (see also [Required Risks to Assess](#)), unallowable travel expenses, inadequate support for payments to volunteer fire-fighters or to commissioners, and unallowable payments for volunteer activities.
  - Retroactive pay – If collective bargaining agreements (CBA) are in negotiations but not yet approved when the current agreement expires, firefighters typically receive retroactive pay once the new agreement has been finalized. The risk with retro pay is inadequate support or lack of an independent review to ensure the payments are accurate and in accordance with the CBA.
  - Wildland fire deployment – The wildfire season in Washington generally begins in June and ends around September or October. When needed, a request for mutual aid is administered by one of two state agencies: the Washington State Patrol (WSP) or the Washington State Department of Natural Resources (DNR). The WSP is usually responsible for larger fires and the DNR is responsible for smaller fires which take place on lands within DNR's authority. Fire departments which assist with these events are then reimbursed for their personnel and equipments costs by the State. The process of administering and billing for wildfires or natural disasters is governed by the "Washington State Fire Services Mobilization Plan," which is available on the WSP website at: <http://www.wsp.wa.gov/all-risk-mobilization/>. In addition, a District may also respond to requests for assistance from nearby states. The process for responding to requests for assistance is similar to in-state mobilization, and follows the guidelines of the agency managing the fire.
  - Commissioner compensation – RCW 52.14.010 was revised to allow the Office of Financial Management (OFM) to increase commissioner compensation based on inflation every five years. These increases are automatic during commissioners' current terms. Effective July 1, 2013, the compensation was authorized at a rate of \$114 per day with an annual compensation limit of \$10,944 (see [OFM 2013 notice](#)). Effective January 1, 2019, the compensation is authorized at a rate of \$128 per day up to an annual amount not to exceed \$12,288 (see [OFM 2018 notice](#) for rates but **note that [SB5122](#) set the effective date for fire district commissioners to January 1, 2019**).

Additionally, RCW 52.14.010 allows commissioners to volunteer as firefighters without compensation such as the volunteer stipend. However, Commissioners may "enjoy the rights and benefits of a volunteer firefighter." Commissioners may be reimbursed for expenses incurred



while responding as a volunteer firefighter. Typical issues result from a lack of supporting documentation for how the daily and annual payments are calculated.

RCW 52.14.010 allows any commissioner to waive all or any portion of his or her compensation payable by a written waiver filed with the district secretary. To be effective, the waiver must be filed any time after the commissioner's election and prior to the date on which the compensation would otherwise be paid. The waiver shall specify the month or period of months for which it is made.

A testing strategy for **Compensation of Public Officials** is available in [Teammate at Accountability | Expenses | Payroll Disbursements](#).

### ***Assets***

- **Small and attractive assets** - Small and attractive assets, in addition to normal office equipment, typically consist of tools, outdoor equipment and clothing, vehicle supplies, parts and equipment, and station supplies and appliances. It is common for a district to purchase chain saws and generators.
- **Pharmaceutical inventories** – District Medic/Aid Vehicles (as well as some fire trucks and stations) have supplies of drugs including class II and class III narcotics. These inventories should be physically safeguarded, accounted for using a perpetual inventory system and periodically reviewed by an independent person.
- **Vehicles** - It is not uncommon to find districts using district vehicles for personal use. In certain circumstances it is expected that staff will drive district vehicles home after work in order to shorten their response time if they are called out, but a situation that would be inappropriate would be when the staff person also uses the vehicle to aid in his/her personal business. Vehicles should be clearly marked as belonging to the district (RCW 46.08.065) and be used only for district purposes. If the district allows vehicles to be taken home, see the Center's document [A Guide to Take-Home Vehicles for Governments](#).
- **Association/Foundation funds** - Exceptions have been identified in which fire district funds are commingled with the Fire Association or Foundation funds. This is common because district volunteers and staff are typically also in charge of the Association or Foundation. Donations received by the district belong to the district and are considered public funds. Only those funds received directly by the association/foundation belong to the association/foundation and are not considered public funds. District employees should not perform association/foundation duties on district time nor should district resources be expended for the benefit of the association/foundation. If the District does expend funds on the association/foundation (i.e. staff time, office space, supplies/materials, etc.), they need to be able to demonstrate that the benefit received from the relationship with the association/foundation outweighs the costs incurred on behalf of the association/foundation in monetary terms. We would expect that the District has an agreement in place with the association/foundation to outline each parties responsibilities and that the District periodically analyzes total costs incurred for the association/foundation relative to the benefits received. For more information, see "Contracts/agreements for services with Fire District Foundations" below.

### ***Compliance Requirements***

General compliance requirements apply to fire districts, including Open Public Meetings Act, insurance / bonding requirements, limitation on commissioner compensation, limitation of indebtedness and authorized investments.

- **Conflict of interest** - Normal conflict of interest requirements apply not only to the commissioners, but also to the District Secretary. Also, take note of the limitations on the various positions that can be held under RCWs 52.14.010 and 52.14.080.
- **Contracts/agreements for services with Fire District Foundations** - Districts may contract with foundations to provide services such as fundraising. The contract with the foundation should set out the "deliverables" to be provided by the foundation in return for the resources provided by the District.

To determine whether adequate compensation was received for any resources provided to foundations or associations, **consider** the following procedures:

- Identify resources provided to or on behalf of the foundation or association through inquiry, observation, review of contracts or memorandums and review of payments.

*Auditors should be alert for resources other than direct payments provided by the government. For example: transfers of surplus property, staff time, office space or storage, office supplies, IT support, processing payments or other administrative support or donating revenue streams (e.g. coffee stand or vending machines).*

- Review contracts or other documentation provided by the government regarding compensation provided by the foundation or association.

*If the government does not have a contract, memorandum or other documentation in place to describe resources and services exchanged between the government and foundation, auditors should consider requesting a written description of the current practices.*

- Consider verifying that contract terms were followed – that the government did not provide more resources and did not receive less resources in return than provided by contract terms.

Auditors should refer to the **Foundations and Association Agreements** step available in the Accountability | Revenues | Fundraising & Donations folder in TeamStore to help evaluate these contracts and perform testing.

- **Procurement** – The most common exceptions for fire districts are related to bid compliance. For the current bid thresholds for public works projects and purchases of materials, supplies, equipment and services see the [Bidding and Procurement Planning Guide](#). Most districts have not implemented small works rosters or vendor lists, so they must bid at the lower dollar thresholds.

- **Day labor or volunteers** – Many districts attempt to save money by performing public works projects with district employees or volunteers. It is not within a fire district's authority to perform public works projects using its own employees or volunteers instead of hiring a contractor to perform the work. Districts do have the authority to perform basic maintenance, so be aware of items they consider maintenance that are actually public works projects. This is a change in our understanding from the laws in the past. If you have any questions, contact the Fire District Program Manager or a Subject Matter Expert. Auditors should use the following language when making **exit recommendations** regarding the use of day labor on projects below the \$30,000 (\$20,000 prior to 7/28/19) bid threshold:

*Fire protection districts are able to provide maintenance services in conjunction with their authority as noted in state law (RCW 52.12.031). At this time we do not believe fire protection districts have the authority to perform public works using their own forces. This is commonly referred to as "day labor". However, Districts are allowed to perform ordinary maintenance as described in state law WAC 296-127-010(7)(b)(iii). Maintenance activity performed regularly, at least annually, is not a public work and therefore not subject to the public works bid requirements. Fire Districts should have a policy that describes the frequency of maintenance activities.*

*During our audit we noted some instances where the District used day labor on projects below the bid threshold and we recommend the District limit this practice to maintenance as described in statute until such time it is clearly provided for in state law.*

- **Sole source** - It is not uncommon for districts to declare "sole source" when purchasing pharmaceuticals, medical or fire safety equipment. They will usually be buying small numbers of



items that will need to be of the same type as existing inventories. This is allowable for safety reasons but they must still follow the requirements for declaring sole source.

State law requires fire districts to competitively bid for purchases costing more than \$50,000 (or \$10,000 prior to 7/28/2019). However, a sole source exception under State law (RCW 39.04.280(1)(a)) may waive the competitive bidding requirements if the purchase is clearly and legitimately limited to a single (sole) source of supply. Our office has seen an increase in large purchases such as fire engines, ambulances, and bunker gear using the sole source exemption. Districts want to purchase the same brand of equipment for consistency and are often told there is only one vendor in the region that can sell the brand they are seeking, believing this meets the sole source exemption. However, name brand specification is not the same as the sole source exception. Name brand specification is allowable as long as the information is included in their specifications and their call for bids. The District should clearly document why only one manufacturer's equipment is necessary to meet the operational needs and why it cannot be adequately substituted by another manufacturer's equipment.

Districts using the sole source exception must be able to demonstrate that the purchase is clearly and legitimately limited to a single source such that bidding the purchase would be useless and futile. Also, note that purchases of used equipment are an exception to the bid law requirements as it is considered a "special market condition". For more information on sole-source requirements, auditors should consult the [Bidding and Procurement](#) planning guide. A [flowchart](#) to help auditors determine the level of reporting sole-source control deficiencies and identified non-compliance is available in the appendix of the guide and also on the [Procurement Resources](#) page.

- **Like-kind purchases** - Like-kind items are commodities such as tires, fuel, uniforms, furniture, medical equipment or other items that could be purchased in bulk or sporadically throughout an entity's fiscal year. Though single purchases made during the year may not exceed the bid threshold, over the course of the year the total purchased could exceed the District's \$50,000 (\$10,000 prior to 7/28/2019) bid threshold. Districts should be aware of like-kind purchases at the beginning of the year and/or when the budget is prepared and do its due diligence when bidding like-kind items. Though budgets don't always mean the full amount will be purchased, to the best of their abilities, Districts should show consideration was made of like-kind items and how they attempted to comply with bid requirements. For more information on like-kind purchases, auditors should consult the [Bidding and Procurement](#) planning guide.
- **Piggybacking and purchase cooperatives** - It is becoming increasingly common for fire districts to "piggyback" off of other local governments (public agencies) instead of completing the formal bidding process for goods and equipment. In 2019, the statute was amended to allow any public agency to utilize the bid of another public agency for its own purposes *if the awarding agency met its own bid law requirements*. For purchases prior to July 28, 2019 districts were required to ensure that their own bid law requirements in Washington State were met by the awarding agency. For purchases after July 28, 2019, districts now only need to ensure that the bid law requirements of the lead agency (within their state) were met. Districts should ensure they request and maintain documentation of their determination before entering into a piggyback purchase agreement.

The majority of other purchasing cooperatives we're aware of are not public agencies and thus fire districts would be expected to do their due diligence to determine and demonstrate all applicable state and federal laws and local policies have been met. However, we are aware of at least one common purchasing cooperative from Minnesota that meets the definition of a public agency and has been engaged with fire districts in Washington State in the past. Purchasing cooperatives that meet the definition of "public agency" are rare, but can be treated as local governments for piggybacking purposes. Further, we have also found some purchasing cooperatives act as a facilitator by providing a list of contracts bid by other local governments around the country that qualify for piggybacking to its members. Districts can piggyback off these contracts if they determine the original contract was procured by a local government/public agency.

For additional explanation of the requirements for piggybacking or utilizing purchasing cooperatives consult the [Bidding and Procurement Planning Guide](#).

- **Best value** - AGO issued on June 5, 2018 clarified that fire districts may award contracts based on best value rather than just to the lowest responsible bidder. This does not alleviate the entity from documenting how their contract meets their best value criteria.

Fire districts should have documentation showing:

- Criteria for what the entity considers to be "best value"
- Evidence that "best value" criteria was included in the original bid solicitation
- An analysis of how the bids received were evaluated using the "best value" criteria

The risk is fire districts putting out a bid solicitation without citing that best value criteria. Best value criteria needs to be stated before any vendors bid on the contract.

- **Contract compliance** - Many districts are involved with *intergovernmental agreements* to provide or contract out fire or EMS services with cities or other districts. These agreements should be reviewed periodically for compliance with contract terms and to ensure both parties are still complying with their individual requirements to submit annual financial reports and receive individual audits.
- **Recognition** - Expenditures for employee recognition are also common for fire districts. Districts hold banquets after fire season or distribute small recognitions to fire fighters after the season ends. This is allowable if the District has a policy in place allowing purchases for recognition awards or banquets that outlines the criteria for when it is appropriate, what the public benefit for these expenditures are and a reasonable (nominal) limit is set in the policy. Volunteer recognition dinners are considered an allowable expenditure; however, it is only allowable to pay for the expenses of the volunteer. Additional guests, such as the volunteer's spouse, are considered a gift of public funds if paid by the district.
- **Budget requirements are NOT applicable** – Although budgets must be prepared under RCW 52.16.030, districts are not required to keep expenditures within the budgeted amount.

## **FINANCIAL STATEMENTS**

Fire districts have governmental funds. Districts should follow the BARS GAAP or Cash Basis Manual for Cities, Counties and Special Purpose Districts, as applicable.

Four main fund-types are used by districts:

- The General Fund (or "Current Expense Fund") is used to account for both resources and expenses. It accounts for all activity not required to be accounted for in another fund type.
- The Reserve Fund (a special revenue fund type) is used to account for funds not immediately needed for the general expenses of the district. These funds are usually held in investments.
- General Obligation Bond Funds are used to account for payment of principal and interest on General Obligation Bonds issued by the District.
- L.I.D. Funds are used to account for special taxes levied against any improvement district created within Fire District boundaries. L.I.D. funds can either be a special revenue fund where resources are accumulated; or a capital project fund where resources are spent on construction projects or acquisitions. There has been a recent increase in the use of L.I.D.'s to fund capital improvements. See Chapter 52.20 RCW or contact a Subject Matter Expert for additional guidance.

### ***Fiduciary Funds***

Governments have the ability to make the determination that if the amounts collected for leasehold and excise sales tax when selling surplus property are insignificant to the government's operations, they can be reported in the fund that collected the money. We would rarely expect these amounts collected to be significant to a district's operations. If significant, we would expect these transactions to be reported in a fiduciary fund, but there is an exception for business type activities if they are remitted within 90 days (for more information see [BARS 3.1.1](#)

[Fund Types and Accounting, GASBS 84 ¶19](#) and [IG-2019-2 4.45](#)). If these transactions qualify to be reported under a fiduciary fund it would be in a custodial fund.

### ***Ground Emergency Medical Transportation (GEMT)***

The following account codes should be used to account for GEMT:

- Revenue received from the program should be coded to 3329340
- When payment is received back (only the amount spent to enter the program), it should be coded to 3426000 (Ambulance Services)

## **SINGLE AUDIT**

We would not normally expect districts to expend \$750,000 or more in federal funding in a year.

However, some districts have received large FEMA and Homeland Security awards that may qualify them for a federal audit. For example, if the district received any Homeland Security equipment from the county or other local jurisdictions, the value of equipment is reported on the SEFA in the year it is received. Further, if any equipment valued \$5,000 or more per unit (or the district's capitalization policy if less than \$5,000), the district must have an inventory system that tracks the asset's cost, location and disposition (e.g., surplus, transferred, sold, etc.).

### ***Bid requirements relating to FEMA Grants***

Many districts are receiving large FEMA grants to purchase fire safety equipment. In the application, districts must identify exactly what equipment they need and the dollar value. Sometimes districts include vendor names as part of the application. When the grant is awarded, it is awarded by referencing to the application. In such cases, districts have been under the misunderstanding that they do not have to bid these purchases because "the grant agreement is based on them using a specific vendor." If they go out to bid and a different vendor is the lowest responsible bidder they are concerned they will lose their federal funding. FEMA was contacted and the following is an excerpt from the conversation:

"We DO NOT specify a vendor in the grantees FEMA application/agreement. Just because they list certain vendors, does not mean we agree with that vendor being used. If they have received bids and that vendor has the better price competitively, then it is fine if they use them but we do not encourage the grantees to use single vendors without bids."

### ***EIN Numbers***

If districts are receiving grants, they should be using their own EIN number; using the County's EIN number is not appropriate.

### ***Ground Emergency Medical Transportation (GEMT)***

The GEMT program was a result of House Bill 2007 and was passed during the 2015-16 legislative session. The GEMT program provides supplemental publicly owned or operated GEMT qualified providers. The supplemental payments cover the funding gap between a provider's actual costs per GEMT transport and the allowable amount received from Washington Apple Health (Medicaid) and any other sources of reimbursement. The Washington Health Care Authority (HCA) is in charge of this funding and its approval. We have confirmed with HCA that these are not federal funds and do not need to be included on the SEFA.

## **REGIONAL EMERGENCY MEDICAL SERVICES AND TRAUMA CARE COUNCILS**

### ***Background***

The State Department of Health has organized the state into eight emergency medical services and trauma care regions as authorized by RCW 70.168.110-.130. The Attorney General's Office concluded these Councils are the functional equivalent of a public entity and subject to SAO audit. Based on the Councils annual revenues, they qualify for bi-annual audit assessments.

Revenues should consist largely of grants from the Department of Health – likely around 98% of total revenues; however, the Councils may receive some donations. The Councils use the funds to make matching grants available to local public or private nonprofit agencies for the development, implementation, and enhancement of emergency medical services and trauma care systems.

Disbursements are considered high risk at these entities and should be the main focus of the audit. The auditor should consider the following procedures:

- Payroll - Review payments to the executive director and any employees with access to the payroll system. Specifically:
  - Review for excess or unauthorized payments. Ensure payments agree to source records authorizing these salaries. Ensure Board-approved policies provide for any benefits paid such as leave buyouts.
  - All payments to the executive director should be pre-authorized by the Board as an established compensation package and also reviewed by the Board when paid.
  - Review for potential bonuses and consider whether these are allowed per Board-approved policy and not a gift of public funds.
- Accounts payable – Review to ensure payments are supported, authorized, and for a public purpose. Obtain copies of cancelled checks to ensure the payee on the cleared checks corresponds to the support provided. Some areas to consider may include:
  - Review travel and mileage reimbursements to ensure they fall within the Board-approved policy, particularly those of the Executive Director.
  - All payments made to the Executive Director must be approved by the Board.
  - Review credit card transactions for proper support and public purpose.
- Bank account transfers – review for unauthorized transfers from the entity's bank account(s).
- Bank reconciliation – ensure that a detailed reconciliation is performed by someone independent of the banking activity or that it is reviewed by an independent person.
- Consider whether internal control recommendations are warranted, for example:
  - Does the Board have adequate oversight over the activities of the Executive Director?
  - Does the Board review payroll and accounts payable payments?
  - Does any employee have too much control (access to bank account, make deposits, issue payments)?
  - Does the Council have insurance for employee theft or dishonesty?
  - Are authorizations original signatures or is a signature stamp being used? Who maintains control over the signature stamp and is this appropriate?

***Other compliance information:***

- ***Treasurer*** – these entities are allowed to act as their own Treasurer as a result of a legal analysis performed by the Attorney General's Office.
- ***Fundraising*** – the Councils may engage in fundraising efforts.
- ***Measurement of Financial Health*** – Cash balance in the general and reserve funds, and the trend in net operating increase for the general fund is the best measure of a Council's financial health. The amount considered adequate will fluctuate with the size and needs of each Council. However, we have seen an increase in the number of warning indicators for the financial health of Councils so it is important for auditors to assess this as a potential risk. See also [Required Risks to Assess](#).
- ***Procurement*** – There are no set thresholds for public works and purchases; however, the Council should have policies or procedures to ensure they are doing their due diligence in obtaining the lowest price.

# Appendix 1: Assessment Audits

**Below is a summary of information specific to small fire districts where an assessment audit is performed. Additional risk factors and activity less common for small districts can be found in the guide.**

Note: Small fire districts have a different reporting chart of accounts than large districts. See the cash basis BARS [reporting template](#) for Small Fire Districts.

## *Revenues*

- **Locally receipted revenues** – The majority of revenues are receipted through the County Treasurer for property taxes and EMS levies. Many of the small fire districts also locally receipt revenue for CPR and First Aid training opportunities offered to the community. Risk of misappropriations are higher when revenues are locally receipted at the district due to limited segregation of duties in smaller districts. Audit effort in this area is typically focused on substantive procedures (rather than analytical review). Receipting records can be requested and testing performed if risks are noted.
- **EMS revenues** - It is not uncommon for districts to use a third-party service to bill and collect EMS revenues. We should expect the district to have internal controls in place to monitor the contract for services and write-offs. For additional information and risks see [ambulance transport revenues](#) in the Accountability section.
- **Donations** - Fire districts may also receive donations. If so, refer to the section [Contracts/agreements for services with Fire District Foundations](#) for additional guidance.

## *Expenditures*

- **Payroll** - Small fire districts usually have minimal staff including the secretary and fire chief. Due to the limited staff, districts typically have limitations to effectively segregate key duties. Furthermore, small fire districts often have volunteers who may not possess the knowledge to effectively perform their assigned duties. RCW 52.14.080 discusses the criteria for electing a secretary of the district; if the secretary elected is also a member of the board he/she cannot receive additional compensation for those secretarial duties.
- **Credit cards** - It is common for fire districts to establish open accounts, have fuel cards or other credit cards active for the district. Fuel cards are typically used by various individuals for fuel purchases for the fire vehicles. Credit cards are commonly used by the fire chief or other designated individuals for the purchase of supplies. Open accounts, fuel cards and credit cards have a higher risk of misappropriation or misuse due to limited oversight or monitoring of the accounts/cards especially if the district has limited administrative staff. Auditors should consider evaluating the activity for significance to the total operations and performing testing if risks are noted.
- **Recognition** - Expenditures for employee recognition are also common for fire districts. Districts hold banquets after fire season or distribute small recognitions to fire fighters after the season ends. This is allowable if the District has a policy in place allowing purchases for recognition awards or banquets that outlines the criteria for when it is appropriate, what the public benefit for these expenditures are and a reasonable (nominal) limit is set in the policy. Volunteer recognition dinners are considered an allowable expenditure; however, it is only allowable to pay for the expenses of the volunteer. Additional guests, such as the volunteer's spouse, are considered a gift of public funds when paid by the district.

## *Assets*

Assets for fire districts typically include a fire station(s), trucks, vehicles and other small and attractive assets such as general office equipment, tools, outdoor equipment/clothing, and other necessary parts, equipment or supplies. It is also common for districts to purchase chain saws and generators.

### ***Compliance Requirements***

General compliance risks considered in assessment audits include:

- **Open Public Meetings Act** - RCW 52.14.090 requires that fire districts hold regular monthly meetings.
- **Contract compliance** - Many districts are involved with *intergovernmental agreements* to provide or contract out fire or EMS services with cities or other districts. These agreements should be reviewed periodically for compliance with contract terms and to ensure both parties are still complying with their individual requirements to submit annual financial reports and receive individual audits.
- **Procurement** - Fire districts may receive non-routine funding, such as state or federal grants or other loans to allow them to make larger capital purchases, such as a new vehicle or other upgrades. These types of activities have requirements (such as procurement laws) that may be unusual for the district which increases the risk of noncompliance. For additional information and risks see [procurement](#) in the Accountability section.
- **Day labor** – Fire districts are not authorized to use their own employees or volunteer labor on public works projects. Districts may try to perform public works projects with volunteers or their own employees to save money, but this is outside of a fire district's authority. However, they can perform basic maintenance. For additional information and risks see [day labor](#) in the Accountability section.



## Appendix 2: Legal Compliance Reference Guide

Subject	FD RCW	City RCW	EMS RCW
Status as a municipal corporation	52.12.011		35.21.762 70.168.110 36.32.480
Powers	52.12.021. 52.12.031	35.22.280(22), 35.23.440(21), 35.27.370(6), (16), 35A.11.020	35.21.766, 70.168.120
Commissioner compensation	52.14.010	By ordinance	By ordinance for county EMS districts.
Increase from three to five commissioners	52.14.015 52.26.080	Not applicable	Not applicable
Decrease from five to three	52.14.017	Not applicable	Not applicable
Meetings/power & duties of the board	52.14.090 52.14.100 52.26.090	Not applicable	By ordinance for county EMS districts. 70.168.120
Secretary Duties and compensation	52.14.080	Not applicable	Not applicable
County treasurer as financial agent	52.16.010	35.27.170 35.23.131 35A.12.170 35A.13.210 35A.42.010	70.168.120(1) 36.29.010
Funds	52.16.020	See City Guide	70.168.130 For County EMS districts see creating ordinance.
Budgets	52.16.030	See City Guide	For County EMS districts see creating ordinance.
Processing warrants	52.16.050	See City Guide	For County EMS districts see creating ordinance.
Purchases and public works	52.14.110	See Bid Guide for City Fire Departments.	See Bid Guide for County EMS districts.
Exceptions to competitive bidding requirements	52.14.110	See Bid Guide for City Fire Departments.	See Bid Guide for County EMS districts.
Notice and call for bids	52.14.120	See Bid Guide for City Fire Departments.	See Bid Guide for County EMS districts.
Requirement for general contractor	52.14.120 18.27.010	See Bid Guide for City Fire Departments.	See Bid Guide for County EMS districts.
Definition of a public work	39.04.010	39.04.010	39.04.010
Definition of "lowest responsible bidder"	39.04.350	39.04.350	39.04.350
Establishing a "vendor list"	39.04.190	39.04.190	39.04.190
Establishing a "small works roster"	39.04.155	39.04.155	39.04.155
Account and record of cost	39.04.070 Retention schedule: GS2011-169	39.04.070 Retention schedule: GS2011-169	39.04.070 Retention schedule: GS2011-169
Compliance with prevailing wage laws	39.04.260, 39.12	39.04.260, 39.12	39.04.260, 39.12
Purchase of property	52.16.061	See City Guide	See County Guide and/or ordinance
Burn Permits	52.12.101-103	Under General Powers	36.32.480 See County Guide and/or ordinance
Disposition of property	39.33.020	39.33.020 See City Guide	39.33.020 See County Guide

## Appendix 3: Common Terminology

**A-Wagon** - This is an all purpose, regional, term. Often this is applied to vehicles designed to fight grass or brush fires, although some departments may use this term to describe hazardous materials apparatus. In these cases they can pump foam or other specialized agents for the control of particular types of fires. The name comes from the fact that these vehicles, in the past, had an entirely separate "Auxiliary" motor that ran the pump. This allowed these vehicles to pump and roll at the same time. Modern fire apparatus pumps get their power from the vehicle's engine. The transfer case forces you to choose between rolling down the road or supplying the pump with power. The word "auxiliary" simply means "a separate, support piece of equipment." This might be an application of the term for some departments.

**Acting Out of Class** – A pay code indicating a firefighter is acting as an Officer for a shift and will receive an increased rate of pay.

**Aerial Truck** - Also known as a ladder truck, aerial ladder, or just plain truck. A hydraulically powered ladder or articulating platform, mounted on a vehicle that also carries several different length extension ladders, and possibly extrication gear, ventilation equipment, and lighting. Some trucks can reach as high as 200 feet.

**Air Pack** - A Self Contained Breathing Apparatus (SCBA) – See SCBA below.

**Annexation** – One way to increase the size of a District is through annexation. A territory adjacent to a fire protection district and not within the boundaries of a city, town, or other fire protection district may be annexed to the fire protection district. For more information see RCW 52.04.

**Apparatus** - A term usually used by firefighters describing a department vehicle (i.e. fire engine).

**Bangor Ladder** - This is a 50 foot or larger ladder that has "tormenter poles" to assist in the raising and to stabilize the sides. It is also called a "pole ladder". It takes several firefighters to raise this ladder. These are sometimes used when a structure is inaccessible by aerial apparatus. They are very resource intensive to set. It might require eight firefighters to raise one of these ladders.

**Basic Life Support (BLS)/Advanced Life Support (ALS)** – Districts that provide transportation service to the hospital either provide ALS or BLS support. The difference is the level of care provided during the transport. BLS transports usually involve Emergency Medical Technicians. ALS transports involve paramedics that have received additional training and certification to perform more advanced life support treatment.

**Battalion Chief** - A supervisor over a specific number of stations or a section. For example, the chiefs over EMS, training or communications could very well hold the rank of battalion chief.

**Booster** - This is a term that can be applied to not only a line (see below) but to a particular type of vehicle. A small piece of apparatus that carries a pump, water, and a small, pre-connected line is often called by the name "Booster".

**Booster Line** - A hose that is usually one inch in diameter and rubber jacketed. But in some departments this can be the name given to any pre-connected line for the use of tank water. They are used on small fires using the water carried in an apparatus' booster tank and are usually stored on reels.

**Brush Truck** - There are vehicles for fighting wildland or grass fires. Some of these are four wheel drive. In fact, there are some vehicles constructed on Hum-V's. (But this is too expensive for most fire departments.) Most often this is a tank and a pump mounted on a four wheel drive pick-up. The "A-Wagon" is often the grass fire apparatus but it is very common to see them referred to as these other names. It may also be called a "Patrol Truck" or "Grass Wagon".

**Bunker Gear** - This is the slang term for the protective clothing a firefighter wears. It generally consists of: boots, trousers, coat, gloves, hood, and helmet. It is technically referred to as "Personal Protective Equipment" or "PPE" and includes the SCBA. It is also known as "Turnout".

**Burning permits** - Fire Districts may limit open fire on any land within the District if the commissioners approve a resolution assuming the authority of issuing burn permits. Once approved, burn permits may be purchased at select stations. For more information see RCW 52.12.101-108.

**Career firefighters** – A full time firefighter.

**Deck Gun** - A large water nozzle attached to an engine. Deck guns deliver larger amounts of water than a hand-held hose. (See also Master Stream or Multiversals). This is also sometimes called a "deluge nozzle".

**Engine** - A fire suppression vehicle that has a water pump and, typically, is designed to carry a firehose and a limited supply of water.

**Fire Inspector** - A person responsible for issuing permits and enforcing the fire code, including any necessary premise inspection, as before allowing (or during) a large indoor gathering.

**Fire Marshal** - Administrative and investigative office for fire prevention and arson investigation. Has legal authority to enforce state and local fire laws.

**Grass Wagon** - (also Grass Truck, A-wagon, Booster, Brush Truck, Patrol Truck and many other names.) This is a small vehicle, usually built on a pick-up truck frame. It carries a small amount of water and the main purpose is to fight grass fires. It will often have the ability to pump and roll and will sometimes have a seat of some form, mounted on the bed or rear, for the hose operator to use as they roll down a fire line.

**Ground Emergency Medical Transportation (GEMT):** A program resulting from House Bill 2007 and passed during the 2015-16 legislative session. The GEMT program provides supplemental publicly owned or operated GEMT qualified providers. The supplemental payments cover the funding gap between a provider's actual costs per GEMT transport and the allowable amount received from Washington Apple Health (Medicaid) and any other sources of reimbursement. The Washington Health Care Authority (HCA) is in charge of this funding and its approval. We have confirmed with HCA that these are not federal funds and do not need to be included on the SEFA.

**Hurst Tool** - This is the common manufacturer of something the public refers to as "**The Jaws Of Life**". There are several manufacturers of similar devices but many departments use the Hurst brand and will refer to theirs as "The Hurst Tool", "The Jaws", or simply as part of their "Extrication Tools" etc.

**Jaws of Life** – See "Hurst Tool" above.

**Kelly Day** - A day off or vacation day taken at routine intervals in addition to normal time off.

**Mutual aid** - This is an agreement between jurisdictions for the mutual assistance in the event of major events. Even the largest departments may need help from time to time. There is usually a pre-agreed upon procedure

for implementing mutual aid. There can be pre-established automatic mutual aid. A city may agree to always take the runs for another in some remote location. Smaller departments depend upon mutual aid agreements.

**NIMS** - The **N**ational **I**ncident **M**anagement **S**ystem. A federally mandated program for the standardizing of command terminology and procedures. This standardizes communications between fire departments and other agencies. It is based upon simple terms that will be used nationwide. Currently, U.S. federally required training programs from DHS, NFA and FEMA, are in the process of standardizing many terms and procedures under NIMS.

**Patrol Truck** - It seems that small vehicles, designed for fighting grass or brush fires can be called anything. (See, A-wagon, Brush Truck, Grass Wagon, etc.) In some communities, a small water tank (around 200 gals) mounted on a pick-up, with a one inch line and a 200 GPM auxiliary pump, is called a patrol truck. This is used to patrol large grass fires. The truck will also usually carry tools like shovels and axes, etc. Patrol trucks appear to be most common in California, but can be found in other regions as well.

**SCBA (Self Contained Breathing Apparatus)** - This is the breathing apparatus firefighters wear. A common mistake is to think that there is only oxygen in the cylinder. The cylinder the firefighter wears is filled with the same air everyone breathes. Imagine the amount of air in a box measuring four feet in every direction. That is about how much air each firefighter has. Each cylinder is rated for a specific amount of time, usually 30 - 60 minutes, but that is based upon little or no exertion. A 30 minute SCBA may only last 10 minutes under some conditions. Some departments may refer to their SCBA's by their brand names.

**Second Alarm** - (Third alarm etc.) In short, this is the number of times that companies are requested or dispatched to a fire. A full first alarm or "box" is a predetermined number of companies. The "second alarm" is the incident commander requesting another predetermined group of resources.

**Thermal Imaging Camera** - This is a camera that can be used to seek out hidden fires or see through smoke. It uses thermal imaging technology to detect the heat given off by objects. It can detect a difference of 1/10th of a degree. Some cameras have the ability to transmit the image back to command where it can be viewed or even recorded. The camera can also tell you the temperature of the object in the cross hairs. Some versions are helmet mounted. This device is so sensitive that it could help find a victim who is completely under many layers of bed covers. You may hear a fire crew ask for the camera by requesting "the TIC" or some other acronym. In most departments the cameras are not carried by every piece of equipment; battalion chiefs or trucks may have them.

**Trade Off** – A pay code that the firefighter traded shifts with another firefighter and is taking the day off during their regularly scheduled hours.

**Trade On** – A pay code indicating that the firefighter traded shifts with another firefighter and is working outside of their regularly scheduled hours.

**Turnout Gear** – See "Bunker Gear"

**Volunteer firefighters** – A part-time firefighter who receives payment, typically a stipend, based on the number of calls or training he/she responds to or participates in.

**Wellness checks** – Most staffed fire stations will check citizens blood pressure for free.

**Wildland firefighting** - The act of attempting to control brush, grass or forest fires. Some of these operations will last for days or weeks. These efforts will often include airdrops of water or fire retardant as well as special crews and special apparatus.