



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

David A. Vaudt, CPA  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

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**NEWS RELEASE**

FOR RELEASE April 12, 2005

Contact: Andy Nielsen  
515/281-5834

Auditor of State David A. Vaudt today released an audit report on the Westory Fire Agency for the year ended June 30, 2004.

The Agency had total receipts of \$172,510 during the year ended June 30, 2004. The receipts included township and city contributions of \$119,633 and federal grants of \$47,556.

Disbursements for the year totaled \$151,941, a 49 percent increase from the prior year, and included \$94,974 for equipment and \$21,055 for maintenance and repair. The significant increase is due primarily to the purchase of fire equipment.

The report contains recommendations to the Agency to review operating procedures to obtain the maximum internal control possible and to establish procedures to issue prenumbered receipts. The Agency has responded favorably to the recommendations.

A copy of the audit report is available for review in the Office of Auditor of State and at the Westory Fire Agency.

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**WESTORY FIRE AGENCY**

**INDEPENDENT AUDITOR'S REPORTS**  
**FINANCIAL STATEMENT AND**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF FINDINGS**

**JUNE 30, 2004**

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**Westory Fire Agency**

**Officials**

<u>Name</u>	<u>Title</u>	<u>Representing</u>
Gary Walter	Chairperson	City of Kelly
Bob Finch	Member	Washington Township
Lisa Heddens	Member	Franklin Township
Troy Buchman	Member	City of Gilbert
Jerry Deters	Member	At Large

**Westory Fire Agency**



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Independent Auditor's Report

To the Members of the Westory Fire Agency:

We have audited the accompanying financial statement of the Westory Fire Agency as of and for the year ended June 30, 2004. This financial statement is the responsibility of the Agency's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards, Chapter 11 of the Code of Iowa and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards and provisions require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

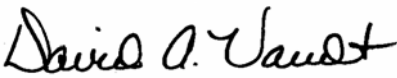
As described in Note 1, this financial statement is prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

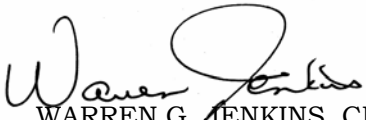
In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash basis financial position of the Westory Fire Agency as of June 30, 2004 and the changes in cash basis financial position for the year then ended in conformity with the basis of accounting described in Note 1.

As discussed in Note 4, during the year ended June 30, 2004, the Westory Fire Agency adopted Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments; Statement No. 37, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus; and Statement No. 38, Certain Financial Statement Note Disclosures.

In accordance with Government Auditing Standards, we have also issued our report dated March 4, 2005 on our consideration of the Westory Fire Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations and contracts. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis on pages 6 through 8 is not a required part of the financial statement, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion thereon.

  
DAVID A. VAUDT, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

March 4, 2005

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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The Westory Fire Agency provides this Management's Discussion and Analysis of its financial statement. This narrative overview and analysis of the financial activities of the Westory Fire Agency is for the fiscal year ended June 30, 2004. We encourage readers to consider this information in conjunction with the Agency's financial statement, which follows.

### **2004 FINANCIAL HIGHLIGHTS**

- The Agency's operating receipts increased 1.3%, or \$2,129, from fiscal 2003 to fiscal 2004.
- The Agency's operating disbursements increased \$50,111, or 49.2%, from fiscal 2003 to fiscal 2004.
- The Agency's net assets increased 11.7%, or \$20,569, from June 30, 2003 to June 30, 2004.

### **USING THIS ANNUAL REPORT**

The Agency has elected to present its financial statement on the cash basis of accounting. The cash basis of accounting is a basis of accounting other than U.S. generally accepted accounting principles. Basis of accounting refers to when financial events are recorded, such as the timing for recognizing revenues, expenses and the related assets and liabilities. Under the Agency's cash basis of accounting, revenues and expenses and the related assets and liabilities are recorded when they result from cash transactions.

As a result of the use of this cash basis of accounting, certain assets and their related revenues and liabilities and their related expenses are not recorded in this financial statement. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the cash basis of accounting.

The annual report is presented in a format consistent with the presentation of Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the Agency's cash basis of accounting.

This discussion and analysis are intended to serve as an introduction to the Westory Fire Agency's financial statement and other information, as follows:

- Management's Discussion and Analysis introduces the financial statement and provides an analytical overview of the Agency's financial activities.
- The Statement of Cash Receipts, Disbursements and Changes in Cash Basis Net Assets presents information on the Agency's operating receipts and disbursements, non-operating receipts and disbursements and whether the Agency's cash basis financial position has improved or deteriorated as a result of the year's activities.
- The Notes to Financial Statement provide additional information essential to a full understanding of the data provided in the financial statement.

### **FINANCIAL ANALYSIS OF THE AGENCY**

#### *Statement of Cash Receipts, Disbursements and Changes in Cash Basis Net Assets*

The purpose of the statement is to present the receipts received by the Agency and the disbursements paid by the Agency, both operating and non-operating. The statement also presents a fiscal snapshot of the Agency's cash basis balance at year end. Over time, readers of the financial statement are able to determine the Agency's cash basis financial position by analyzing the increase and decrease in cash basis net assets.

Operating receipts are received for services provided by the Westory Fire Agency. The Westory Fire Agency provides fire protection and medical emergencies services to the citizens of the member cities of Gilbert and Kelley and the member townships of Franklin and Washington. The Agency also provides services to Colfax Township. Operating disbursements are disbursements paid to operate the Westory Fire Agency. Non-operating receipts are for interest on investments. A summary of cash receipts, disbursements and changes in cash basis net assets for the years ended June 30, 2004 and June 30, 2003 is presented below:

	2004	2003
Operating receipts:		
Township contributions	\$ 101,086	93,859
City contributions	18,547	17,952
Federal grant	47,556	54,720
Miscellaneous	2,265	794
Total operating receipts	<u>169,454</u>	<u>167,325</u>
Operating disbursements:		
Training	7,567	6,679
Equipment	94,974	60,938
Maintenance and repair	21,055	10,023
Utilities	8,032	5,443
Insurance	11,418	8,132
Medical	80	4,346
Fuel	2,039	3,084
Supplies	499	522
Professional services	3,140	500
Uniforms	640	744
Miscellaneous	2,497	1,419
Total operating disbursements	<u>151,941</u>	<u>101,830</u>
Excess of operating receipts over operating disbursements	17,513	65,495
Non-operating receipts:		
Interest on investments	3,056	216
Change in cash basis net assets	20,569	65,711
Cash basis net assets beginning of year	<u>175,871</u>	<u>110,160</u>
Cash basis net assets end of year	<u>\$ 196,440</u>	<u>175,871</u>

In fiscal 2004, operating receipts increased by \$2,129, or 1.3%. In fiscal 2004, operating disbursements increased by \$50,111, or 49.2%, from fiscal 2003 due to the purchase of a first responder vehicle for Kelley and fire breathing equipment for fire fighters.



## **DEBT ADMINISTRATION**

At June 30, 2004, the Agency had no long-term debt outstanding.

## **ECONOMIC FACTORS**

The Westory Fire Agency continued to improve its financial position during the current fiscal year. However, the current condition of the economy in the state continues to be a concern for the Agency officials. Some of the realities that may potentially become challenges for the Agency to meet are:

- Facilities require constant maintenance and upkeep and vehicles are aging and need to be replaced.
- Property tax roll back and annexation of land by the City of Ames from Washington and Franklin Townships will decrease the amount of funds available to the Agency.
- New training standards will increase the cost of training for the Agency.

The Agency anticipates the current fiscal year will be much like the last and will maintain a close watch over resources to maintain the Agency's ability to react to unknown issues.

## **CONTACTING THE AGENCY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the Agency's finances and to show the Agency's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Gary Walter, Board Chair of Westory Fire Agency, P.O. Box 161, Kelley, Iowa 50134-0161.

**Financial Statement**

**Exhibit A**

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## Westory Fire Agency

Statement of Cash Receipts, Disbursements and  
Changes in Cash Basis Net Assets

As of and for the Year ended June 30, 2004

Operating receipts:	
Township contributions	\$ 101,086
City contributions	18,547
Federal grant	47,556
Miscellaneous	2,265
Total operating receipts	<u>169,454</u>
Operating disbursements:	
Training	7,567
Equipment	94,974
Maintenance and repair	21,055
Utilities	8,032
Insurance	11,418
Medical	80
Fuel	2,039
Supplies	499
Professional services	3,140
Uniforms	640
Miscellaneous	2,497
Total operating disbursements	<u>151,941</u>
Excess of operating receipts over operating disbursements	17,513
Non-operating receipts:	
Interest on investments	<u>3,056</u>
Change in cash basis net assets	20,569
Cash basis net assets beginning of year	<u>175,871</u>
Cash basis net assets end of year	<u>\$ 196,440</u>
<b>Cash Basis Net Assets</b>	
Unrestricted	<u>\$ 196,440</u>

See notes to financial statement.

Westory Fire Agency

Notes to Financial Statement

June 30, 2004

**(1) Summary of Significant Accounting Policies**

The Westory Fire Agency was formed in 1972 pursuant to the provisions of Chapter 28E of the Code of Iowa. The purpose of the Agency is to save life and property from fire and render aid wherever possible in the event of an emergency in the community on behalf of the units of government which are members of the Agency.

The governing body of the Agency is composed of one representative from each of the two member townships, one representative from each of the two member cities and one at large member appointed by the other members. The Agency members are Franklin and Washington Townships of Story County and the Cities of Kelly and Gilbert.

A. Reporting Entity

For financial reporting purposes, the Westory Fire Agency has included all funds, organizations, agencies, boards, commissions and authorities. The Agency has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the Agency are such that exclusion would cause the Agency's financial statement to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the Agency to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the Agency. The Agency has no component units which meet the Governmental Accounting Standards Board criteria.

B. Basis of Presentation

The accounts of the Agency are organized as an Enterprise Fund. Enterprise Funds are utilized to finance and account for the acquisition, operation and maintenance of governmental facilities and services supported by user charges.

Enterprise Funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods on the connection with an Enterprise Fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

C. Basis of Accounting

The Westory Fire Agency maintains its financial records on the basis of cash receipts and disbursements and the financial statement of the Agency is prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the financial statement does not present the financial position and results of operations of the Agency in accordance with U.S. generally accepted accounting principles.

**(2) Cash and Investments**

The Agency's deposits in banks at June 30, 2004 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

The Agency is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the Agency; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

The Agency had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 3.

**(3) Risk Management**

The Westory Fire Agency is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The Commission assumes liability for any deductibles and claims in excess of coverage limitation. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**(4) Accounting Change**

For the year ended June 30, 2004, the Agency implemented Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments; Statement No. 37, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments: Omnibus; and Statement No. 38, Certain Financial Statement Note Disclosures.

Implementation of these standards had no effect on the beginning balance of the Agency.



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Independent Auditor's Report on Compliance  
and on Internal Control over Financial Reporting

To the Members of the Westory Fire Agency:

We have audited the financial statement of the Westory Fire Agency as of and for the year ended June 30, 2004, and have issued our report thereon dated March 4, 2005. Our report expressed an unqualified opinion on the financial statement, which was prepared in conformity with an other comprehensive basis of accounting. We conducted our audit in accordance with U.S. generally accepted auditing standards, Chapter 11 of the Code of Iowa and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Westory Fire Agency's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. 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 non-compliance that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of non-compliance that are described in the accompanying Schedule of Findings.

Comments involving statutory and other legal matters about the Agency's operations for the year ended June 30, 2004 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statement of the Agency. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes. Prior year statutory comments have been resolved except for items (1), (2), (4), (5) and (6).

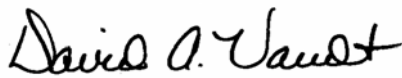
Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Westory Fire Agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Westory Fire Agency's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statement. Reportable conditions are described in the accompanying Schedule of Findings.

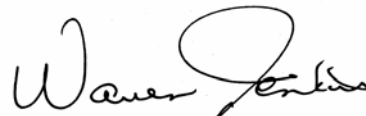
A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we believe item (A) is a material weakness. Prior year reportable conditions have been resolved except for items (A), (B), (C), (D), (E) and (F).

This report, a public record by law, is intended solely for the information and use of the members and customers of the Westory Fire Agency and other parties to whom the Agency may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Westory Fire Agency during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

March 4, 2005

Westory Fire Agency

Schedule of Findings

Year ended June 30, 2004

**Findings Related to the Financial Statement:**

**INSTANCES OF NON-COMPLIANCE**

No matters were noted.

**REPORTABLE CONDITIONS:**

- (A) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. One person has primary control over each of the following areas for the Agency:

- (1) Receipts – posting and deposit preparation.
- (2) Cash – deposit preparation, posting to receipts record and reconciling.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the Agency should review its control activities to obtain the maximum internal control possible under the circumstances.

Response – Segregation of duties is difficult when there is only one person. Board Chair does countersign all checks.

Conclusion – Response acknowledged. The Agency should segregate duties to the extent possible with existing personnel and utilize administrative personnel to provide additional control through review of financial transactions and reports.

- (B) Monthly Bank Reconciliations – Although monthly bank reconciliations were prepared, the reconciliations included only the checking accounts and did not include investments and the money market account. Also, the monthly bank reconciliations were not retained.

Recommendation – To provide better control over financial transactions and overall accountability, the monthly bank reconciliations should include all bank accounts and investments. Also, the monthly bank reconciliations should be retained.

Response – This is now being done as of July 1, 2004.

Conclusion – Response accepted.

- (C) Accounting Procedures Manuals – Office procedures and standardized accounting manuals have not been developed. These manuals should provide the following benefits:

- (1) Aid to training additional or replacement personnel.
- (2) Help achieve uniformity in accounting and in the application of policies and procedures.
- (3) Save supervisory time by recording decisions so they will not have to be made each time the same, or a similar, situation arises.

Recommendation – Office procedures and accounting manuals should be developed.



Westory Fire Agency

Schedule of Findings

Year ended June 30, 2004

Response – This is in process.

Conclusion – Response accepted.

- (D) Information Systems – During our review of internal control, the existing control activities in the Agency's computer based system were evaluated in order to determine activities, from a control standpoint, were designed to provide reasonable assurance regarding the achievement of objectives in the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The following weaknesses in the Agency's computer based systems were noted:

The Agency does not have written policies for:

- password use.
- proper disposal of sensitive data/media.
- backups for personal computer hard drives.
- ensuring only software licensed to the Agency is installed on computers.
- personal use of computer equipment and software.

Also, the Agency does not have a written disaster recovery plan.

Recommendation – The Agency should develop written policies addressing the above items in order to improve the Agency's control over computer based systems. A written disaster recovery plan should be developed.

Response – This has not been done but will be done at next board meeting July 2005.

Conclusion – Response accepted.

- (E) Receipts – Prenumbered receipts are not issued at the time of receipt.

Recommendation – Prenumbered receipts should be issued for all collections at the time of receipt to provide additional control over the proper receipt and recording.

Response – Pre-numbered receipts are being used. Started after last audit.

Conclusion – Response accepted.

- (F) Unused checks – Unused checks are not properly safeguarded.

Recommendation – Unused checks should be properly safeguarded.

Response – Unused checks are now safeguarded. Started after last audit.

Conclusion – Response accepted.

Westory Fire Agency

Schedule of Findings

Year ended June 30, 2004

**Other Findings Related to Statutory Reporting:**

- (1) Official Depositories – A resolution naming official depositories has not been approved by the Agency.

Recommendation – A resolution in amounts sufficient to cover anticipated balances at all approved depositories should be adopted by the Agency.

Response – This has not been done. Will be done at next board meeting July 2005.

Conclusion – Response accepted.

- (2) Questionable Disbursements – Certain disbursements were noted that may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 since the public benefits to be derived have not been clearly documented. These disbursements are detailed as follows:

<u>Paid for</u>	<u>Purpose</u>	<u>Amount</u>
Meals at the Open Flame	Appreciation Supper	\$ 1,033
Meals at the Basil	Appreciation Supper	<u>1,089</u>
Total		<u>\$ 2,122</u>

According to the opinion, it is possible for certain expenditures to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin.

Recommendation – The Agency should determine and document the public purpose served by these disbursements before authorizing any further payments. If this practice is continued, the Agency should establish written policies and procedures, including the requirement for proper documentation.

Response – Two appreciation dinners approved at Board meetings. Will document public purpose in future and will add to policy manual.

Conclusion – Response accepted.

- (3) Travel Expense – No disbursements of Agency money for travel expenses of spouses of Agency officials or employees were noted.

- (4) Agency Minutes – No transactions were found that we believe should have been approved in the Agency minutes but were not.

However, proper public notice was not given before meetings as required by Chapter 21.4 of the Code of Iowa. Also, the minutes of the meetings were not signed.

Westory Fire Agency

Schedule of Findings

Year ended June 30, 2004

Recommendation – The Agency should ensure proper public notice is given for all meetings. Also, the minutes should be signed to authenticate the record.

Response – Public notice will be placed in post offices for Kelley and Gilbert two weeks prior to meeting date beginning with January 2005 meeting. Minutes will be signed at future meetings.

Conclusion – Response accepted.

- (5) Deposits and Investments – The Agency has not adopted a written investment policy as required by Chapter 12B.10B of the Code of Iowa.

Recommendation – The Agency should adopt a written investment policy that complies with the provisions of Chapter 12B.10B of the Code of Iowa.

Response – This has not been done. This will be done at the July 2005 Board meeting.

Conclusion – Response accepted.

- (6) Electronic Record Retention – Chapter 554D.114 of the Code of Iowa allows the Agency to retain cancelled checks in an electronic format and requires retention in this manner to include an image of both the front and back of each cancelled check. The Agency retains cancelled checks through electronic image, but does not obtain an image of the back of each cancelled check as required.

Recommendation – The Agency should obtain and retain an image of both the front and back of each cancelled check as required.

Response – Bank statements include both front and back of cancelled checks. This was started June 2004.

Conclusion – Response accepted.

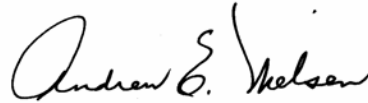
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Westory Fire Agency

Staff

This audit was performed by:

K. David Voy, CPA, Manager  
Gina L. Cunningham, CPA, Senior Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large initial 'A' and a distinct 'E'.

Andrew E. Nielsen, CPA  
Deputy Auditor of State