



NORTH WHIDBEY FIRE AND RESCUE BOARD OF COMMISSIONERS

Station 25, 2720 Heller Rd., Oak Harbor, WA

Phone: 360-675-1131 Email: Admin@nwfr.org

Special Meeting Minutes

September 1st, 2026

10:30 a.m.

Location: WA ST Auditor's Office

11 Bellwether Way Ste. 211

Bellingham, WA

Approved October 13th, 2026

Call to Order: Chairman Marvin Koorn called the meeting to order at 10:30 a.m. Also in attendance: Commissioner Robert Miller, Chief Chris Swiger, Secretary Natasha Spydell and state auditor team members Scott Hylton and Ina Alvarado.

State Audit Exit Meeting

The audit team presented the results of the accountability audit and financial statements audit for the period covering 2024 and 2025. The audit team discussed the areas reviewed during the audit, and determined the following:

- During our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses.
- The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.
- In our opinion, the accompanying financial statements present fairly, in all material respects, the cash and investments of North Whidbey Fire and Rescue, and its changes in cash and investments, for the years ended December 31, 2024, and 2025, on the basis of accounting described in Note 1.
- In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The full report will be published in a week and can be reviewed online at www.sao.wa.gov.

Assistant Audit Manager Scott Hylton stated the district audit cost came in under budget, and the organization of files was very beneficial in facilitating a smooth audit process.

Adjourn

Commissioner Miller motioned to adjourn the special meeting; motion seconded by Chairman Koorn.

Motion carried unanimously.

The Special Meeting of the Board adjourned at 11:00 a.m.

Attest:

A handwritten signature in black ink, appearing to read "Natasha Spydell", is written over a horizontal line.

Natasha Spydell

Board Secretary/Accounting Manager