



NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
and
Board of Directors of Fire Protection
Districts in St. Louis County

Certain fire protection districts are required by Section 321.690, RSMo, to be audited and to submit their audit reports to the State Auditor's Office (SAO). To address our responsibilities of Section 321.690.3, RSMo, and 15 CSR 40-4.010 to 15 CSR 40-4.020, we have reviewed the independent audit reports of the fire protection districts in St. Louis County, as of and for the year ended December 31, 2017. The purpose of this review was to evaluate the districts' compliance with statutory audit requirements and SAO regulations. Because our review is limited to statutory and regulatory compliance, we do not express an opinion or any other form of assurance on the audit reports.

There are 23 fire protection districts in St. Louis County. All districts with an audit period ending December 31, 2017, submitted audit reports. Section 321.690.2, RSMo, requires certain fire protection districts to have an audit performed biennially, and Section 321.690.3, RSMo, requires the districts to forward the audit report to our office within 6 months of fiscal year end. Kinloch Fire Protection District was not required to submit a report in 2018, because it is intending to obtain a biennial audit for the 2 years ended December 31, 2018, according to a letter received from the Kinloch Fire Protection District on September 4, 2018. This district is expected to submit an audit report for the 2 years ended December 31, 2018.

The SAO posts the individual audit reports to its website. A searchable link is available at <https://auditor.mo.gov>. A table summarizing our review of the St. Louis County fire protection districts' audit reports follows.

District	Audit Report Period	Report Compliance with Section 321.690.3, RSMo	Findings in Independent Audit Report
Affton	1 Year Ended 12/31/2017	Yes	No
Black Jack	1 Year Ended 12/31/2017	Yes	No
Community	1 Year Ended 12/31/2017	Yes	No
Creve Coeur	1 Year Ended 12/31/2017	Yes	No
Eureka	1 Year Ended 12/31/2017	Yes	Yes
Fenton ³	1 Year Ended 12/31/2017	Yes	No
Florissant Valley	1 Year Ended 12/31/2017	Yes	Yes
Kinloch ¹			
Lemay	1 Year Ended 12/31/2017	Yes	No
Maryland Heights ³	1 Year Ended 12/31/2017	Yes	No
Mehlville	1 Year Ended 12/31/2017	Yes	No
Metro West	1 Year Ended 12/31/2017	Yes	No
Metro North	1 Year Ended 12/31/2017	Yes	Yes
Mid-County	1 Year Ended 12/31/2017	Yes	Yes
Monarch	1 Year Ended 12/31/2017	Yes	No
Northeast Ambulance ⁴	1 Year Ended 12/31/2017	Yes ²	Yes
Pattonville	1 Year Ended 12/31/2017	Yes	No
Riverview	1 Year Ended 12/31/2017	Yes	No
Robertson	1 Year Ended 12/31/2017	Yes	Yes
Spanish Lake	1 Year Ended 12/31/2017	Yes	No
Valley Park	1 Year Ended 12/31/2017	Yes	No
West County EMS	1 Year Ended 12/31/2017	Yes	No
West Overland EMS	1 Year Ended 12/31/2017	Yes	No

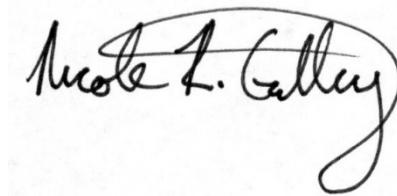
¹ The fire protection district provided a letter of intent to have an independent audit covering the 2 years ended December 31, 2018. The audit report is required to be submitted to the SAO no later than June 30, 2019.

² The audit report was filed after the statutory deadline of 6 months after the close of the fiscal year end.

³ The audit report filed included an error in the notes to the financial statements. A revised audit report was requested and obtained. We noted no concerns with the revised audit report.

⁴ The audit report filed did not include the views of responsible officials related to the audit findings, conclusions, and recommendations, as required for audits performed in accordance with *Government Auditing Standards*. A revised audit report was requested and obtained. We noted no concerns with the revised audit report.

No findings resulted from our review of the audit reports submitted by the St. Louis County fire protection districts.



Nicole R. Galloway, CPA
State Auditor