



## **NICOLE GALLOWAY, CPA** **Missouri State Auditor**

Honorable Eric R. Greitens, 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 40-4.040, we have reviewed the independent audits of the fire protection districts in St. Louis County, as of and for the year ended December 31, 2015. 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.

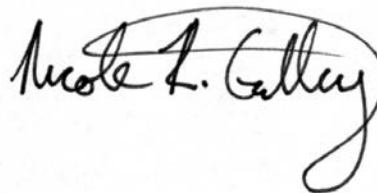
There are 23 fire protection districts in St Louis County. All districts except the Kinloch Fire Protection District submitted audit reports. Section 321.690.3, RSMo, requires certain fire districts to have an audit performed biennially and to forward the audit report to our office within 6 months of fiscal year end. However, the law also provides that fire districts receiving less than \$50,000 in annual revenues may, with approval of the State Auditor, be exempted from the audit requirement if the district files a financial report within 5 months of fiscal year end that complies with the provisions of Section 105.145, RSMo. In previous years, the Kinloch Fire Protection District submitted financial reports indicating receipts of less than \$50,000. However, the financial statement submitted for the year ending December 31, 2015, indicated receipts exceeded \$50,000 and the district did not obtain an independent audit. The SAO has begun an audit of the Kinloch Fire Protection District due to the noncompliance. Upon completion, a public audit report of the district will be released.

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

District	Audit Report Period	Compliance with Section 321.690.3, RSMo	Findings in Independent Audit Report
Affton	1 Year Ended 12/31/2015	Yes	Yes
Black Jack	1 Year Ended 12/31/2015	Yes	No
Community	1 Year Ended 12/31/2015	Yes	No
Creve Coeur	1 Year Ended 12/31/2015	Yes	Yes
Eureka	1 Year Ended 12/31/2015	Yes	Yes
Fenton	1 Year Ended 12/31/2015	Yes <sup>1</sup>	Yes
Florissant Valley	1 Year Ended 12/31/2015	Yes	No
Kinloch	1 Year Ended 12/31/2015	No	Not applicable
Lemay	1 Year Ended 12/31/2015	Yes	No
Maryland Heights	1 Year Ended 12/31/2015	Yes	No
Mehlville	1 Year Ended 12/31/2015	Yes	No
Metro West	1 Year Ended 12/31/2015	Yes	No
Metro-North	1 Year Ended 12/31/2015	Yes	Yes
Mid-County	1 Year Ended 12/31/2015	Yes	Yes
Monarch	1 Year Ended 12/31/2015	Yes	No
Northeast Ambulance	1 Year Ended 12/31/2015	Yes <sup>1</sup>	Yes
Pattonville	1 Year Ended 12/31/2015	Yes	Yes
Riverview	1 Year Ended 12/31/2015	Yes	No
Robertson	1 Year Ended 12/31/2015	Yes	Yes
Spanish Lake	1 Year Ended 12/31/2015	Yes	No
Valley Park	1 Year Ended 12/31/2015	Yes <sup>1</sup>	Yes
West County EMS	1 Year Ended 12/31/2015	Yes	Yes
West Overland	1 Year Ended 12/31/2015	Yes	No

<sup>1</sup> The report was filed after the statutory deadline of 6 months after the close of the audit period.

Except for the Kinloch Fire Protection District failing to obtain and submit an audit report, no other findings resulted from our review of the audit reports submitted by the St. Louis County fire protection districts.



Nicole R. Galloway, CPA  
State Auditor