



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 Greene 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 audits of the fire protection districts in Greene County, as of and for the year or 2 years ended December 31, 2016. 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 11 fire protection districts in Greene County. All districts with an audit period ending December 31, 2016, except West Republic Fire Protection District, 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. Some of the districts were not required to submit a report in 2017, because they obtain biennial audits and the most recent audit report submitted was for the 2 years ended December 31, 2015. These districts are expected to submit a biennial audit for the 2 years ended December 31, 2017. The West Republic Fire Protection District did not obtain an independent audit for the 2 years ended December 31, 2016, as required. The SAO contacted the district and the district engaged independent auditors to perform an audit for this time period in January 2018. Upon completion, the district should submit the audit report to the SAO.

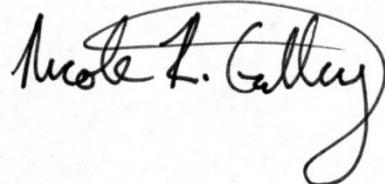
The SAO posts the individual audit reports to its website. A searchable link is available at <http://auditor.mo.gov>. A table summarizing our review of the Greene County fire protection district audit reports follows.

District	Audit Report Period	Report Compliance with Section 321.690.3, RSMo	Findings in Independent Audit Report
Ash Grove ¹			
Battlefield	1 Year Ended 12/31/16	Yes	No
Bois D'Arc ¹			
Brookline	2 Years Ended 12/31/16	Yes	No
Ebenezer ¹			
Fair Grove	2 Years Ended 12/31/16	Yes ²	No
Logan-Rogersville	2 Years Ended 12/31/16	Yes ²	No
Strafford	2 Years Ended 12/31/16	Yes ²	No
Walnut Grove	1 Year Ended 12/31/16	Yes	No
West Republic		No	Not applicable
Willard	1 Year Ended 12/31/16	Yes ²	No

¹ The fire protection district had an independent audit for the 2 years ended December 31, 2015. The district's next audit is expected to cover the 2 years ended December 31, 2017, and is required to be submitted to the SAO no later than June 30, 2018.

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

Except for the West Republic 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 Greene County fire protection districts.



Nicole R. Galloway, CPA
State Auditor

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