



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 40-4.020, we have reviewed the independent audits of the fire protection districts in St. Louis County, as of and for the year 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 23 fire protection districts in St Louis County. All districts except the Kinloch 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. As noted in our prior report, No. 2017-013, *St. Louis County Fire Protection District*, issued in March 2017, the Kinloch Fire Protection District did not obtain the required independent audit for the year ended December 31, 2015. Due to this noncompliance, the SAO is performing an audit of the Kinloch Fire Protection District for the years ended December 31, 2015, and 2016, to fulfill our obligations under Section 321.690.3, RSMo. This audit is still in process, and any additional findings and recommendations will be included in the subsequent report.

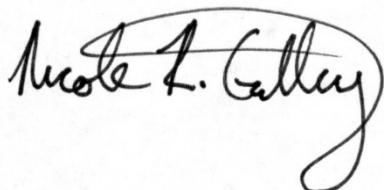
The SAO posts the individual audit reports to its website. A searchable link is available at <http://auditor.mo.gov>. A table summarizing our review of the St. Louis County fire protection district audit reports follows.

District	Audit Report Period	Report Compliance with Section 321.690.3, RSMo	Findings in Independent Audit Report
Affton	1 Year Ended 12/31/2016	Yes	Yes
Black Jack	1 Year Ended 12/31/2016	Yes	No
Community	1 Year Ended 12/31/2016	Yes	No
Creve Coeur	1 Year Ended 12/31/2016	Yes	No
Eureka	1 Year Ended 12/31/2016	Yes	Yes
Fenton	1 Year Ended 12/31/2016	Yes	Yes
Florissant Valley	1 Year Ended 12/31/2016	Yes	Yes
Kinloch	1 Year Ended 12/31/2016	Not applicable ¹	Not applicable
Lemay	1 Year Ended 12/31/2016	Yes	Yes
Maryland Heights	1 Year Ended 12/31/2016	Yes	No
Mehlville	1 Year Ended 12/31/2016	Yes	No
Metro West	1 Year Ended 12/31/2016	Yes	No
Metro North	1 Year Ended 12/31/2016	Yes	Yes
Mid-County	1 Year Ended 12/31/2016	Yes	Yes
Monarch	1 Year Ended 12/31/2016	Yes	Yes
Northeast Ambulance	1 Year Ended 12/31/2016	Yes ²	Yes
Pattonville	1 Year Ended 12/31/2016	Yes	Yes
Riverview	1 Year Ended 12/31/2016	Yes	No
Robertson	1 Year Ended 12/31/2016	Yes	Yes
Spanish Lake	1 Year Ended 12/31/2016	Yes	No
Valley Park	1 Year Ended 12/31/2016	Yes	No
West County EMS	1 Year Ended 12/31/2016	Yes	No
West Overland EMS	1 Year Ended 12/31/2016	Yes	No

¹ Due to noncompliance in a previous period, the SAO is performing an audit of this district. This audit is still in process, and any additional findings and recommendations will be included in the subsequent report.

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

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

April 2018
Report No. 2018-018