



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 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 audit reports of the fire protection districts in Greene County, as of and for the year or 2 years 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 11 fire protection districts in Greene 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. Some of the districts were not required to submit a report in 2018, because they obtain biennial audits and the most recent audit report submitted was for the 2 years ended December 31, 2016. These districts are expected to submit a biennial audit report for the 2 years ended December 31, 2018. As noted in our prior report, No. 2018-017, *Greene County Fire Protection Districts*, issued in April 2018, the West Republic Fire Protection District did not obtain the required independent audit for the 2 years ended December 31, 2016, in a timely manner. The SAO received the audit report on March 5, 2018, subsequent to our prior review.

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 Greene County fire protection districts' audit reports follows.

District	Audit Report Period	Report Compliance with Section 321.690.3, RSMo	Findings in Independent Audit Report
Ash Grove	2 Years Ended 12/31/17	Yes ²	Yes
Battlefield	1 Year Ended 12/31/17	Yes	No
Bois D'Arc	2 Years Ended 12/31/17	Yes	No
Brookline ¹			
Ebenezer ³	2 Years Ended 12/31/17	Yes	No
Fair Grove ¹			
Logan-Rogersville ¹			
Strafford Volunteer ¹			
Walnut Grove	1 Year Ended 12/31/17	Yes	Yes
West Republic ^{1,4}			
Willard	1 Year Ended 12/31/17	Yes	No

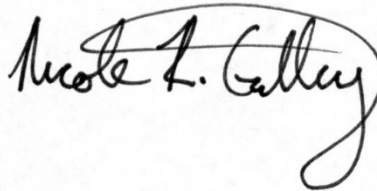
¹ The fire protection district had an independent audit for the 2 years ended December 31, 2016. The district's next audit is expected to cover the 2 years ended December 31, 2018, and is required to be submitted to the SAO no later than June 30, 2019.

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 Due to noncompliance in a previous period, the SAO reviewed the audit report for the 2 years ended December 31, 2016, submitted March 5, 2018. The audit report had no audit findings and was in compliance with Section 321.690.3, RSMo, except that the audit 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 Greene County fire protection districts.



Nicole R. Galloway, CPA
State Auditor

October 2018
Report No. 2018-111