



**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 for audit periods ending December 31, 2018. The purpose of this review was to evaluate the districts' compliance with statutory 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, 2018, except 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. The Kinloch Fire Protection District did not timely obtain the required independent audit for the audit period ended December 31, 2018. However, in June 2019 the district engaged independent auditors to perform an audit for this time period. Upon completion of the audit, the district is expected to submit the report to the SAO.

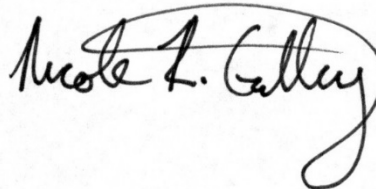
The SAO posts the individual audit reports to the office's website. A searchable link is available at <https://auditor.mo.gov>. A table summarizing our review of the St. Louis County fire protection districts' audit reports follows.

District	Audit Report Period	Report Complied with Section 321.690.3, RSMo	Findings in Independent Audit Report
Affton	1 Year Ended 12/31/2018	Yes	No
Black Jack	1 Year Ended 12/31/2018	Yes	No
Community	1 Year Ended 12/31/2018	Yes	No
Creve Coeur	1 Year Ended 12/31/2018	Yes	No
Eureka	1 Year Ended 12/31/2018	Yes	Yes
Fenton	1 Year Ended 12/31/2018	Yes	No
Florissant Valley	1 Year Ended 12/31/2018	Yes	Yes
Kinloch		No	Not applicable
Lemay	1 Year Ended 12/31/2018	Yes	No
Maryland Heights	1 Year Ended 12/31/2018	Yes	No
Mehlville	1 Year Ended 12/31/2018	Yes	No
Metro North	1 Year Ended 12/31/2018	Yes	Yes
Metro West	1 Year Ended 12/31/2018	Yes	No
Mid-County	1 Year Ended 12/31/2018	Yes	No
Monarch	1 Year Ended 12/31/2018	Yes	No
Northeast Ambulance <sup>1</sup>	1 Year Ended 12/31/2018	Yes <sup>2</sup>	Yes
Pattonville	1 Year Ended 12/31/2018	Yes	No
Riverview	1 Year Ended 12/31/2018	Yes	No
Robertson	1 Year Ended 12/31/2018	Yes	No
Spanish Lake	1 Year Ended 12/31/2018	Yes	No
Valley Park	1 Year Ended 12/31/2018	Yes	No
West County EMS	1 Year Ended 12/31/2018	Yes	No
West Overland EMS	1 Year Ended 12/31/2018	Yes	No

<sup>1</sup> 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.

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

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



Nicole R. Galloway, CPA  
State Auditor