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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 for audit periods ending December 31, 2019. 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. Each district has a fiscal year end of December 31. All the districts, except for the Ash Grove Fire Protection District, submitted audit reports for the year or 2 years ended December 31, 2019, when required. 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 2020, because they obtain biennial audits and the most recent audit report submitted was for the 2 years ended December 31, 2018. These districts are expected to submit a biennial audit report for the 2 years ended December 31, 2020. The Ash Grove Fire Protection District did not timely obtain the required independent audit for the 2 years ended December 31, 2019. However, the district has engaged independent auditors to perform an audit for that period. Upon completion of the audit, the district is expected to submit the report to the SAO.

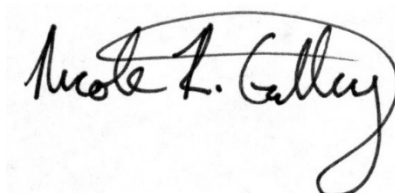
The SAO posts the individual audit reports to the office's website. A searchable link is available at <https://auditor.mo.gov>. A table summarizing our review of the Greene County fire protection districts' audit reports follows.

District	Audit Report Period	Report Complied with Section 321.690.3, RSMo	Findings in Independent Audit Report
Ash Grove		No	Not Applicable
Battlefield	1 Year Ended 12/31/19	Yes	No
Bois D'Arc	2 Years Ended 12/31/19	Yes	No
Brookline ¹			
Ebenezer	2 Years Ended 12/31/19	Yes	No
Fair Grove ¹			
Logan-Rogersville ¹			
Strafford Volunteer ¹			
Walnut Grove	1 Year Ended 12/31/19	Yes	No
West Republic ¹			
Willard	1 Year Ended 12/31/19	Yes ²	No

¹ The fire protection district had an independent audit for the 2 years ended December 31, 2018. The district's next audit is expected to cover the 2 years ended December 31, 2020, and is required to be submitted to the SAO no later than June 30, 2021.

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

Except for the Ash Grove 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 Greene County fire protection districts.



Nicole R. Galloway, CPA
State Auditor