



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

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## Findings in the audit of the Southern Dallas County Fire Protection District

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Accounting Controls and Procedures	The Southern Dallas County Fire Protection District (district) did not segregate the accounting duties performed by the Secretary/Treasurer, or conduct a supervisory review. The district does not follow up on outstanding checks and does not issue receipt slips for monies received. The district does not properly report wages, withhold employee payroll taxes from, or pay the employer share of taxes on compensation paid to the Secretary/Treasurer and firefighters and did not prepare and file Forms 1099-MISC with the IRS for individuals who performed mowing/spraying services and work on the district's helicopter pad.
Budgets and Financial Reports	Annual budgets approved by the Board are not adequate or in compliance with state law. The Board does not monitor budget to actual receipts and disbursements, and actual disbursements exceeded the overall budget by \$15,504. The Secretary/Treasurer does not provide the Board with sufficient monthly financial reports, so the Board cannot effectively monitor the district's financial activity and condition.
Meetings, Public Records, and Bylaws	Meeting notices/agendas do not always document that a closed meeting is planned and do not cite the specific exception as the reason for the closed meeting. The district does not document the vote of each member to go into a closed meeting in the open meeting minutes. The district has not adopted a formal policy regarding public access to district records and does not have up-to-date and comprehensive bylaws.
Bidding	The district has not adopted a formal written bidding policy and lacks sufficient bidding procedures. The district decides whether to solicit bids on a case-by-case basis and does not document its reasons for selecting a bid other than the lowest bidder.
Capital Assets	The district does not maintain current, complete, and detailed records of capital assets, including land, buildings, vehicles, equipment, and furniture.
Firefighter Training and Records	The district does not maintain adequate training records and has not developed a written comprehensive training plan to ensure its Standard Operating Guidelines are met. Audit staff reviewed the firefighter training records and found, of those who had reached employment status requiring

training, three had received the training, five had not received the required training and adequate records were not maintained for the other three firefighters.

In the areas audited, the overall performance of this entity was **Fair**.\*

American Recovery and  
Reinvestment Act  
(Federal Stimulus)

The Southern Dallas County Fire Protection District did not receive any federal stimulus monies during the audited time period.

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.