



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, 2020. 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. Each district has a fiscal year end of December 31. All the districts, except for the Kinloch and Maryland Heights Fire Protection Districts, submitted audit reports for the year ended December 31, 2020. 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. 2020-073, *St. Louis County Fire Protection District*, issued in September 2020, the Kinloch and Metro North Fire Protection Districts did not timely obtain the required independent audits for the year ended December 31, 2019. The SAO received the Kinloch audit report on September 30, 2020, and the Metro North audit report on October 8, 2020, subsequent to that review. The Kinloch and Maryland Heights Fire Protection Districts did not timely obtain the required independent audits for the year ended December 31, 2020. However, the districts have engaged independent auditors to perform an audit for that period. Upon completion of the audits, the districts are expected to submit the reports 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 submitted audit reports follows.

District	Audit Report Period	Report Complied with Section 321.690.3, RSMo	Findings in Independent Audit Report
Affton	1 Year Ended 12/31/2020	Yes ¹	No
Black Jack	1 Year Ended 12/31/2020	Yes	No
Community	1 Year Ended 12/31/2020	Yes	No
Creve Coeur	1 Year Ended 12/31/2020	Yes	No
Eureka	1 Year Ended 12/31/2020	Yes	Yes
Fenton	1 Year Ended 12/31/2020	Yes	No
Florissant Valley	1 Year Ended 12/31/2020	Yes	Yes
Kinloch ²		No	Not Applicable
Lemay	1 Year Ended 12/31/2020	Yes	No
Maryland Heights		No	Not Applicable
Mehlville	1 Year Ended 12/31/2020	Yes	No
Metro North ³	1 Year Ended 12/31/2020	Yes ¹	Yes
Metro West	1 Year Ended 12/31/2020	Yes	No
Mid-County	1 Year Ended 12/31/2020	Yes	Yes
Monarch	1 Year Ended 12/31/2020	Yes	Yes
North County Fire & Rescue ⁴	1 Year Ended 12/31/2020	Yes	No
Northeast Ambulance	1 Year Ended 12/31/2020	Yes ¹	Yes
Pattonville	1 Year Ended 12/31/2020	Yes	Yes
Robertson	1 Year Ended 12/31/2020	Yes	Yes
Spanish Lake	1 Year Ended 12/31/2020	Yes	No
Valley Park	1 Year Ended 12/31/2020	Yes	No
West County EMS	1 Year Ended 12/31/2020	Yes	No
West Overland EMS	1 Year Ended 12/31/2020	Yes	No

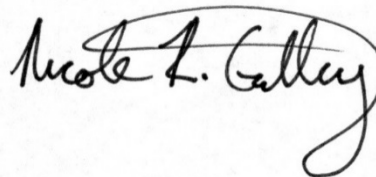
¹ The district filed the audit report after the statutory deadline of 6 months after the close of the fiscal year end.

² Due to noncompliance in a previous period, the SAO reviewed the audit report for the year ended December 31, 2019, submitted September 30, 2020. The audit report had audit findings and was in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

³ Due to noncompliance in a previous period, the SAO reviewed the audit report for the year ended December 31, 2019, submitted October 8, 2020. The audit report had audit findings and was in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

⁴ In 2020, the Riverview Fire Protection District changed its name to North County Fire & Rescue Fire Protection District.

Except for the Kinloch and Maryland Heights Fire Protection Districts 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