



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, 2021. 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 Northeast Ambulance Fire Protection Districts, submitted audit reports for the year ended December 31, 2021. 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. 2021-048, *St. Louis County Fire Protection Districts*, issued in August 2021, the Kinloch and Maryland Heights Fire Protection Districts did not timely obtain the required independent audits for the year ended December 31, 2020. The SAO received the Kinloch audit report on September 29, 2021, and the Maryland Heights audit report on September 7, 2021, subsequent to that review. The Kinloch and Northeast Ambulance Fire Protection Districts did not timely obtain the required independent audits for the year ended December 31, 2021. 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.

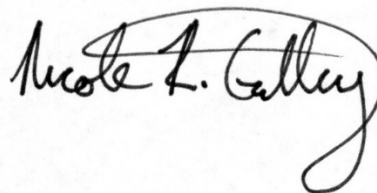
District	Audit Report Period	Report Complied with Section 321.690.3, RSMo	Findings in Independent Audit Report
Affton	1 Year Ended 12/31/2021	Yes	No
Black Jack	1 Year Ended 12/31/2021	Yes	No
Community	1 Year Ended 12/31/2021	Yes	No
Creve Coeur	1 Year Ended 12/31/2021	Yes	No
Eureka	1 Year Ended 12/31/2021	Yes	Yes
Fenton	1 Year Ended 12/31/2021	Yes	No
Florissant Valley	1 Year Ended 12/31/2021	Yes ¹	Yes
Kinloch ²		No	Not Applicable
Lemay	1 Year Ended 12/31/2021	Yes	No
Maryland Heights ³	1 Year Ended 12/31/2021	Yes	No
Mehlville	1 Year Ended 12/31/2021	Yes	No
Metro North	1 Year Ended 12/31/2021	Yes	No
Metro West	1 Year Ended 12/31/2021	Yes ¹	No
Mid-County	1 Year Ended 12/31/2021	Yes ¹	Yes
Monarch	1 Year Ended 12/31/2021	Yes	Yes
North County Fire & Rescue	1 Year Ended 12/31/2021	Yes	No
Northeast Ambulance		No	Not Applicable
Pattonville	1 Year Ended 12/31/2021	Yes	Yes
Robertson	1 Year Ended 12/31/2021	Yes ¹	Yes
Spanish Lake	1 Year Ended 12/31/2021	Yes	No
Valley Park	1 Year Ended 12/31/2021	Yes	No
West County EMS	1 Year Ended 12/31/2021	Yes	No
West Overland EMS	1 Year Ended 12/31/2021	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, 2020, submitted September 29, 2021. 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, 2020, submitted September 7, 2021. The audit report did not have audit findings and was in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

Except for the Kinloch and Northeast Ambulance 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