



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Mike Kehoe, Governor  
and  
Members of the General Assembly  
and  
Boards 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 statutory responsibilities of Section 321.690.3, RSMo, and regulatory requirements of 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, 2024, submitted as of November 7, 2025. The purpose of this review is to evaluate the districts' compliance with statutory audit requirements and SAO regulations included in the Code of State 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 of the districts submitted audit reports for the year or 2 years ended December 31, 2024, 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 2025, because they obtain biennial audits and the most recent audit report submitted was for the 2 years ended December 31, 2023. These districts are expected to submit a biennial audit report for the 2 years ended December 31, 2025.

As noted in our prior report, No. 2024-092, *Greene County Fire Protection Districts*, issued in November 2024, the district of Ash Grove did not timely obtain the required independent audit for the 2 years ended December 31, 2023. The SAO has yet to receive a report from the district of Ash Grove, as of November 7, 2025. 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 submitted audit reports follows.

District	Audit Report Period	Report Complied with Section 321.690.3, RSMo	Findings in Independent Audit Report
Ash Grove	Not applicable <sup>1</sup>		
Battlefield	1 Year Ended 12/31/24	Yes	Yes
Bois D'Arc	Not applicable <sup>2</sup>		
Brookline	2 Years Ended 12/31/24	Yes	No
Ebenezer	1 Year Ended 12/31/24	Yes	No
Fair Grove	2 Years Ended 12/31/24	Yes	Yes
Logan-Rogersville	2 Years Ended 12/31/24	Yes	No
Strafford	1 Year Ended 12/31/24	Yes	Yes
Walnut Grove	1 Year Ended 12/31/24	Yes	Yes
West Republic	2 Years Ended 12/31/24	Yes <sup>3</sup>	Yes
Willard	1 Year Ended 12/31/24	Yes	Yes

<sup>1</sup> The district has not yet obtained or submitted the required audit report for the 2 years ended December 31, 2023, as indicated in our prior audit report, No. 2024-092, *Green County Fire Protection Districts*, issued in November 2024. The district has contracted for an audit to cover this period, so the next audit is expected to cover the 2 years ended December 31, 2025, and is required to be submitted to the SAO no later than June 30, 2026.

<sup>2</sup> The fire protection district had an independent audit for the 2 years ended December 31, 2023. The district's next audit is expected to cover the 2 years ended December 31, 2025, and is required to be submitted to the SAO no later than June 30, 2026.

<sup>3</sup> The district filed the audit report after the statutory deadline of 6 months after the close of the fiscal year end.

Except for the district of Ash Grove failing to obtain and submit an audit report for a prior period, we identified no other concerns from our review of the audit reports submitted by the Greene County fire protection districts.



Scott Fitzpatrick  
State Auditor