



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Mike Kehoe, Governor  
and  
Members of the General Assembly  
and  
Boards 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 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 St. Louis County for audit periods ending December 31, 2024, submitted as of November 5, 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 23 fire protection districts in St. Louis County. Each district has a fiscal year end of December 31. All of the districts, except for Kinloch and Northeast Ambulance, submitted audit reports for the year ended December 31, 2024. 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. The Kinloch and Northeast Ambulance districts did not timely obtain the required independent audits for the year ended December 31, 2024. 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.

As noted in our prior report, No. 2024-093, *St. Louis County Fire Protection Districts*, issued in November 2024, the district of Kinloch did not timely obtain the required independent audit for the year ended December 31, 2022, and the districts of Florissant Valley and Kinloch did not timely obtain the required independent audits for the year ended December 31, 2023. The SAO received the audit report for the year ended December 31, 2022, for the district of Kinloch on February 12, 2025, subsequent to that review. The SAO received the audit reports for the year ended December 31, 2023, for the district of Florissant Valley on October 29, 2025, and the district of Kinloch on August 29, 2025, subsequent to that review.

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 12/31/2024	Yes	No
Black Jack	1 Year Ended 12/31/2024	Yes	No
Community	1 Year Ended 12/31/2024	Yes	No
Creve Coeur	1 Year Ended 12/31/2024	Yes	No
Eureka	1 Year Ended 12/31/2024	Yes	Yes
Fenton	1 Year Ended 12/31/2024	Yes	No
Florissant Valley <sup>1</sup>	1 Year Ended 12/31/2024	Yes <sup>2</sup>	Yes
Kinloch <sup>3</sup>		No	Not Applicable
Lemay	1 Year Ended 12/31/2024	Yes	No
Maryland Heights	1 Year Ended 12/31/2024	Yes	No
Mehlville	1 Year Ended 12/31/2024	Yes	No
Metro North	1 Year Ended 12/31/2024	Yes	No
Metro West	1 Year Ended 12/31/2024	Yes	No
Mid-County	1 Year Ended 12/31/2024	Yes <sup>2</sup>	No
Monarch	1 Year Ended 12/31/2024	Yes	No
North County Fire & Rescue	1 Year Ended 12/31/2024	Yes	No
Northeast Ambulance		No	Not Applicable
Pattonville	1 Year Ended 12/31/2024	Yes	No
Robertson	1 Year Ended 12/31/2024	Yes <sup>2</sup>	No
Spanish Lake	1 Year Ended 12/31/2024	Yes	No
Valley Park	1 Year Ended 12/31/2024	Yes	No
West County EMS	1 Year Ended 12/31/2024	Yes	No
West Overland EMS	1 Year Ended 12/31/2024	Yes	No

<sup>1</sup> Due to noncompliance in a previous period, the SAO reviewed the audit report for the year ended December 31, 2023, submitted October 29, 2025. The audit report had an audit finding and was in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

<sup>2</sup> The district filed the audit report after the statutory deadline of 6 months after the close of the fiscal year end.

<sup>3</sup> Due to noncompliance in previous periods, the SAO reviewed the audit reports for the years ended December 31, 2022, and 2023, submitted February 12, 2025, and August 29, 2025, respectively. The audit reports had audit findings and were in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

Except for the districts of Kinloch and Northeast Ambulance 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.



Scott Fitzpatrick  
State Auditor