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, 2025, submitted as of September 30, 2026. 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, Northeast Ambulance, and Robertson, submitted audit reports for the year ended December 31, 2025. 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, Northeast Ambulance, and Robertson districts did not timely obtain the required independent audits for the year ended December 31, 2025. However, the Kinloch and Robertson districts have engaged independent auditors to perform an audit for that period and the Northeast Ambulance district confirmed an audit will be pursued once the audit for the year ended December 31, 2024, is completed. Upon completion of the audits, the districts are expected to submit the reports to the SAO.

As noted in our prior report, No. 2025-096, *St. Louis County Fire Protection Districts*, issued in December 2025, the districts of Kinloch and Northeast Ambulance did not timely obtain the required independent audits for the year ended December 31, 2024. The SAO received the audit reports for the year ended December 31, 2024, for the district of Kinloch on July 13, 2026, subsequent to that review. The report for the year ended December 31, 2024, for the district of Northeast Ambulance has not been completed and submitted to the SAO. 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
Affton	1 Year Ended 12/31/2025	Yes	No
Black Jack	1 Year Ended 12/31/2025	Yes	No
Community	1 Year Ended 12/31/2025	Yes	No
Creve Coeur	1 Year Ended 12/31/2025	Yes	No
Eureka	1 Year Ended 12/31/2025	Yes	No
Fenton	1 Year Ended 12/31/2025	Yes	No
Florissant Valley	1 Year Ended 12/31/2025	Yes	No
Kinloch[1]		No	Not Applicable
Lemay	1 Year Ended 12/31/2025	Yes	No
Maryland Heights	1 Year Ended 12/31/2025	Yes	No
Mehlville	1 Year Ended 12/31/2025	Yes	No
Metro North	1 Year Ended 12/31/2025	Yes	No
Metro West	1 Year Ended 12/31/2025	Yes	No
Mid-County	1 Year Ended 12/31/2025	Yes[2]	Yes
Monarch	1 Year Ended 12/31/2025	Yes	No
North County Fire & Rescue	1 Year Ended 12/31/2025	Yes	No
Northeast Ambulance[3]		No	Not Applicable
Pattonville	1 Year Ended 12/31/2025	Yes	No
Robertson		No	Not Applicable
Spanish Lake	1 Year Ended 12/31/2025	Yes	No
Valley Park	1 Year Ended 12/31/2025	Yes	No
West County EMS	1 Year Ended 12/31/2025	Yes	No
West Overland EMS	1 Year Ended 12/31/2025	Yes	No

[1] Due to noncompliance in a previous period, the SAO reviewed the audit report for the year ended December 31, 2024, submitted July 13, 2026. The report had audit findings and was in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

[2] The district filed the audit report after the statutory deadline of 6 months after the close of the fiscal year end, but otherwise was in compliance with Section 321.690.3, RSMo.

[3] The district has not obtained or submitted the required audit report for the year ended December 31, 2024, as indicated in our prior report, No. 2025-096, *St. Louis County Fire Protection Districts*, issued in December 2025.

Except for the districts of Kinloch, Northeast Ambulance, and Robertson 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

October 2026
Report No. 2026-090