



**Rules of
Elected Officials
Division 40—State Auditor
Chapter 4—Audits of Fire Protection Districts
in St. Louis and Greene Counties**

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Title 15—ELECTED OFFICIALS
Division 40—State Auditor
Chapter 4—Audits of Fire Protection
Districts in St. Louis and Greene
Counties

15 CSR 40-4.010 Requirements for Districts

PURPOSE: The state auditor has authority to establish standards and reporting requirements for audits performed on fire protection districts in St. Louis and Greene Counties. This rule sets forth requirements to be met directly by the district.

(1) The district is responsible for preparing and providing financial information to be included in the audit report. The district shall maintain adequate accounting records for that purpose.

(2) The district shall engage an independent auditor to conduct the audit. The state auditor does not recommend, select, or approve the district's auditor or the auditor's fee, except as provided in 15 CSR 40-4.010(3). The district is responsible for fulfilling all contractual obligations with the auditor, including payment of all earned fees.

(3) The district shall file a copy of the completed audit report with the state auditor within six (6) months after the close of the audit period. If any audit report fails to comply with promulgated rules, the state auditor shall notify the district and specify the defects. If the specified defects are not corrected within ninety (90) days from the date of the state auditor's notice to the district, or if a copy of the required audit report has not been received by the state auditor within the specified time, the state auditor shall make, or cause to be made, the required audit at the expense of the district.

AUTHORITY: section 321.690, RSMo 2016. Original rule filed May 12, 1978, effective Sept. 11, 1978. Amended: Filed Dec. 2, 1985, effective Feb. 13, 1986. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Amended: Filed Dec. 17, 2009, effective July 30, 2010. Amended: Filed May 15, 2017, effective Nov. 30, 2017.*

**Original authority: 321.690, RSMo 1977, amended 1981, 1986, 1991, 1993, 1998.*

15 CSR 40-4.020 Standards for Auditing and Financial Reporting

PURPOSE: The state auditor has authority to establish standards and reporting require-

ments for audits performed on fire protection districts in St. Louis and Greene Counties. This rule sets forth standards for the auditing and financial reporting of the district.

(1) The independent auditor shall meet all requirements of Chapter 326, RSMo, and the code of professional ethics and rules of conduct promulgated by the Missouri State Board of Accountancy.

(2) The audit shall conform to generally accepted auditing standards (GAAS) promulgated by the Auditing Standards Board of the American Institute of Certified Public Accountants.

(3) The audit may conform to the standards (hereafter referred to as "generally accepted government auditing standards") established by the Comptroller General of the United States and applicable to financial audits of government entities, programs, activities, and functions.

(4) The contents of the financial statement audit report may be presented in conformity with generally accepted accounting principles. If the financial statement audit report is not presented in conformity with generally accepted accounting principles, then the independent auditor shall make appropriate audit report modifications and disclosures.

(5) Nothing in the rules promulgated for audits of fire protection districts shall be construed as restricting, limiting, or relieving the independent auditor of his or her professional judgment or responsibility.

AUTHORITY: section 321.690, RSMo 2016. Original rule filed May 12, 1978, effective Sept. 11, 1978. Amended: Filed Dec. 2, 1985, effective Feb. 13, 1986. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Amended: Filed Dec. 17, 2009, effective July 30, 2010. Amended: Filed May 15, 2017, effective Nov. 30, 2017.*

**Original authority: 321.690, RSMo 1977, amended 1981, 1986, 1991, 1993, 1998.*

15 CSR 40-4.030 Contents of Audit Reports

(Rescinded November 30, 2017)

AUTHORITY: section 321.690, RSMo 2000. Original rule filed May 12, 1978, effective Sept. 11, 1978. Amended: Filed Dec. 2, 1985, effective Feb. 13, 1986. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Amended: Filed Dec. 17, 2009, effective July

30, 2010. Rescinded: Filed May 15, 2017, effective Nov. 30, 2017.

15 CSR 40-4.040 Scope of Audit

(Rescinded November 30, 2017)

AUTHORITY: section 321.690, RSMo 2000. Original rule filed May 12, 1978, effective Sept. 11, 1978. Amended: Filed Dec. 2, 1985, effective Feb. 13, 1986. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Amended: Filed Dec. 17, 2009, effective July 30, 2010. Rescinded: Filed May 15, 2017, effective Nov. 30, 2017.