



CITIZENS SUMMARY

Findings in the audit of the Western Cass Fire Protection District

Expenditures	The district does not have a formal bidding policy and bids were not solicited during the year ended December 31, 2020, for comprehensive property, liability, and automobile insurance costing \$16,393, and the district did not publish a notice for bids for renovations to a fire station costing \$18,443 and did not maintain any documentation explaining the reason the district selected the higher of the 2 price quotes received for the renovations. The district did not have adequate policies and procedures for use of a debit card, and receipts were not retained for many of the debit card transactions. The district did not always ensure bills were paid timely.
Budgets and Financial Reports	The district's budgets for the years ended December 31, 2020, and 2021, did not include all statutorily required information. The district's financial report filed with the State Auditor's Office in June 2020 for the year ended December 31, 2019, did not include receipts, beginning cash balances, and debt service principal payments, and the district has not filed financial statements in recent years with the Cass County Clerk's office as required by state law.
Volunteer Stipends and Employment Classifications	The district could not provide a Board approved stipend pay rate schedule for volunteer firefighters, and improperly classified the Fire Chief and Secretary as non-employees rather than employees.
Board Training and Sunshine Law	Board members did not always comply with training requirements, and the district did not always comply with requirements of the Sunshine Law.
Electronic Communication Policy	The district has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Capital Assets	The district does not maintain current, complete, and detailed records of capital assets, including land, building, vehicles, equipment, and furniture, and the district does not tag or otherwise identify capital assets as property of the district, or perform an annual physical inventory of district property.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



Recommendations in the audit of the Western Cass Fire Protection District

Expenditures

The Board of Directors:

- 1.1 Establish formal bidding policies and procedures, including publication for bids, the bids or quotes received, and justification for bids selected and maintain documentation of decisions made.
- 1.2 Adopt formal policies for the appropriate use of the debit card. In addition, the Board should review and approve transactions, and ensure receipts are maintained for all debit card transactions.
- 1.3 Ensure bills are paid timely.

Budgets and Financial Reports

The Board of Directors:

- 2.1 Prepare annual budgets that include all information required by state law.
- 2.2 File complete and accurate financial reports with the State Auditor's Office and Cass County Clerk's office.

**Volunteer Stipends and
Employment Classifications**

The Board of Directors:

- 3.1 Consider the requirements of the Fair Labor Standards Act and establish an approved stipend pay rate schedule for firefighters.
- 3.2 Ensure all employee compensation paid is subject to proper withholdings and properly reported.

**Board Training and Sunshine
Law**

The Board of Directors:

- 4.1 Ensure Board members promptly obtain the required training.
- 4.2 Ensure notices and agendas are provided to advise the public of public meetings and are retained, maintain complete and accurate minutes for all meetings, and ensure specific reasons and votes for closing a meeting are documented in the open minutes.

**Electronic Communication
Policy**

The Board of Directors develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Guidelines.

Capital Assets

The Board of Directors ensure complete and detailed capital asset records are maintained, assets are properly tagged for identification, and annual physical inventories are performed and compared to detailed records.