



Px 105

NICOLE GALLOWAY, CPA
Missouri State Auditor

January 6, 2021

Western Cass Fire Protection District
Board of Directors
5 Rogers Street
Cleveland, MO 64734

Dear Board of Directors:

In fulfillment of our statutory duties under Section 29.230, RSMo, we are beginning an audit of the Western Cass Fire Protection District. The audit period will include, but not necessarily be limited to, the year ended December 31, 2020. Professional standards require that we provide you with the following information related to the audit.

Our audit objectives are to evaluate (1) internal controls over significant management and financial functions, (2) compliance with certain legal provisions, and (3) the economy and efficiency of certain management practices and procedures, including certain financial transactions. However, other objectives may be added after survey work is completed. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties.

Our methodology may include, but is not limited to, reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel, as well as certain external parties; and testing selected transactions. We will obtain an understanding of internal controls that are significant within the context of the audit objectives and assess whether such controls have been properly designed and placed in operation. We may test certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We will obtain an understanding of legal provisions that are significant within the context of the audit objectives, and we will assess the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we will design and perform procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We will conduct our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. The audit report will include (1) the objectives, scope, and methodology of the audit; (2) the audit results, including findings, conclusions, and recommendations, as

appropriate; (3) a statement about our compliance with GAS; (4) a summary of the views of responsible officials; and (5) if applicable, the nature of any confidential or sensitive information omitted.

Management Responsibilities

Management is responsible for making all records and related information available to us and for the accuracy and completeness of that information.

Management is responsible for designing and implementing programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government and involving (1) officials, (2) management, (3) employees who have significant roles in internal control, and (4) others when the fraud could be significant within the context of the audit objectives. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting your entity and received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that your entity complies with applicable laws, contracts, grant agreements, and other legal provisions and for taking timely and appropriate steps to remedy any illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions that we may report.

Management is responsible for identifying for us previous audits or other engagements or studies related to the audit objectives discussed in the second paragraph of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You also are responsible for providing management's views on our current findings, conclusions, and recommendations.

Payment

Pursuant to Section 29.230, RSMo, the district is responsible for paying the costs of this audit. The estimated cost of the audit is between \$20,000 and \$45,000. This estimate is non-binding and actual costs may be less/greater than estimated. The State Auditor's Office will provide reasonable notice to the district if costs are likely to exceed the estimate.

Upon completion of the audit, the Western Cass Fire Protection District will receive a final bill reflecting the cost of audit work performed by the State Auditor's Office. Full payment will be due and owing at that time.

Please acknowledge receipt of this letter by signing below and returning it to us. If you have any questions, please contact John Lieser at (573) 751-4213.

Sincerely,



Randall Gordon, M.Acct., CPA, CGAP
Senior Director

Thomas A. Reintjes

Thomas A Reintjes

Name

Chairman, WCFPD

Title

Date: 7-January-2021