

April 28, 2022

Sent by electronic mail only

P.816

To the Board Members
Western Cass Fire Protection District:

On November 29, 2021, our firm was engaged to perform an audit of Western Cass Fire Protection District's (the District) financial statements for the years ended December 31, 2020 and 2021.

As a part of the planning procedures for the 2020 audit, we requested various documents to be used to conduct the audit. We have been informed that this documentation does not exist, or least no one has been able to locate it. Subsequently, we made an on-site visit to review what documents there were and they were of no value with respect to the audit. And, this is true throughout 2020 and the first half of 2021.

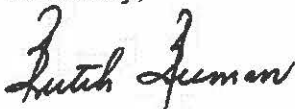
An entity's financial information is the responsibility of management; in this case the Board Members. An auditor conducts their audit on an entity's financial information. If it is not available, then an audit can't be performed.

Based on the facts as we know them to be at this date, an audit can't be performed for the year ended December 31, 2020 due to a lack of supporting documentation. Nor can an audit opinion be issued for the income statement for the year ended December 31, 2021, as no supporting documentation is available for the first half of the year.

Therefore, it is our recommendation that we perform an audit on the balance sheet as of December 31, 2021. This would provide accurate beginning balances as the District moves into the fiscal year of 2022.

If it would be helpful, we would be available to meet with the Board regarding this letter and our "plan of attack".

Sincerely,



Ivan E. Beeman, CPA
Troutt, Beeman & Co., P.C.

IEB/akd