

SECOND REGULAR SESSION

# HOUSE BILL NO. 1945

## 96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES BURLISON (Sponsor) AND LONG (Co-sponsor).

6200L.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 321.690, RSMo, and to enact in lieu thereof one new section relating to fire protection district audits.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 321.690, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 321.690, to read as follows:

321.690. 1. In counties of the first classification having a charter form of government and having more than nine hundred thousand inhabitants [and in counties of the first classification which contain a city with a population of one hundred thousand or more inhabitants which adjoins no other county of the first classification], the governing body of each fire protection district shall cause an audit to be performed consistent with rules and regulations promulgated by the state auditor.

2. (1) All such districts shall cause an audit to be performed biennially. Each such audit shall cover the period of the two previous fiscal years.

(2) Any fire protection district with less than fifty thousand dollars in annual revenues may, with the approval of the state auditor, be exempted from the audit requirement of this section if it files appropriate reports on its affairs with the state auditor within five months after the close of each fiscal year and if these reports comply with the provisions of section 105.145. These reports shall be reviewed, approved and signed by a majority of the members of the governing body of the fire protection district seeking exemption.

3. Copies of each audit report must be completed and submitted to the fire protection district and the state auditor within six months after the close of the audit period. One copy of the audit report and accompanying comments shall be maintained by the governing body of the

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 fire protection district for public inspection at reasonable times in the principal office of the  
19 district. The state auditor shall also maintain a copy of the audit report and comment. If any  
20 audit report fails to comply with the rules promulgated by the state auditor, that official shall  
21 notify the fire protection district and specify the defects. If the defects specified are not corrected  
22 within ninety days from the date of the state auditor's notice to the district, or if a copy of the  
23 required audit report and accompanying comments have not been received by the state auditor  
24 within six months after the end of the audit period, the state auditor shall make, or cause to be  
25 made, the required audit at the expense of the fire protection district.

26 4. The provisions of this section shall not apply to any fire protection district based and  
27 substantially located in a county of the third classification with a population of at least thirty-one  
28 thousand five hundred but not greater than thirty-three thousand.

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