

**IN THE CIRCUIT COURT OF HENRY COUNTY, MISSOURI  
CIRCUIT DIVISION**

**FILED**  
**Tuesday, March 30, 2021**  
**PATRICIA L DOLL**  
**CIRCUIT CLERK**  
**HENRY COUNTY, MO**

CANDY LYNN SMITH, )  
 )  
 )  
 Petitioner, )  
 )  
 vs. )  
 )  
 )  
 TIGHTWAD FIRE PROTECTION )  
 DISTRICT, INC., )  
 )  
 Respondent. )

Case No. **20HE-CC00066**

**ORDER FOR RESPONDENT TO ENGAGE A  
CERTIFIED PUBLIC ACCOUNTANT TO AUDIT THEIR  
FINANCIAL STATEMENTS FOR THE YEARS 2018, 2019, AND 2020**

Now on this 29th day of March, 2021, the Court considers Special Master Olsen’s oral Motion for Respondent to Engage a Certified Public Accountant to Audit Their Financial Statements for the Years 2018, 2019, and 2020, made at the February 22, 2021 Case Review Hearing. Petitioner had no objections to the Special Master’s oral Motion and believes the granting of said Motion will assist in the disposition of this case. Section 321.690, RSMo. requires certain fire protection districts to be audited and to submit their audit reports to the State Auditor’s Office. Further, § 321.180 requires the treasurer to file a detailed financial statement for the preceding fiscal year of the District on behalf of the Board. Respondent has not complied with any of the statutory audit requirements nor with the State Auditor’s Office regulations. Respondent shall correct such noncompliance and engage a certified public accountant to perform an audit for the years 2018, 2019, and 2020 and submit the audit reports to this Court and to the State Auditor’s Office.

Having heard the parties’ reasonings, read the pleadings, being duly advised in the premises, and pursuant to 15 CSR 40.010(4), §§§ 321.690, 321.180, and 105.145, RSMo., the

Court hereby **GRANTS** Special Master Olsen's unopposed oral Motion for Respondent to Engage a Certified Public Accountant to Audit Their Financial Statements for the Years 2018, 2019, and 2020.

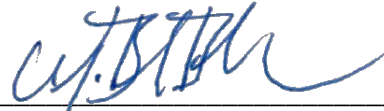
**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED** that Respondent, Tightwad Fire Protection District, immediately comply with §§§ 321.690, 321.180, 105.145, RSMo. and 15 CSR 40.010(4), and engage a certified public accountant to conduct an audit for the years 2018, 2019, and 2020 in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**IT IS FURTHER ORDERED, ADJUDGED AND DECREED** that once each of the above-ordered audit reports are complete, Respondent shall submit said reports to this Court, and to the State Auditor's Office.

**IT IS SO ORDERED.**

March 29, 2021

\_\_\_\_\_  
Date



\_\_\_\_\_  
M. Brandon Baker, Circuit Court Judge

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing was mailed and/or automatically forwarded to the below parties and attorney(s) of record through the Court's eFiling system on March 26, 2021.

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**Circuit Clerk**