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MEMBER  
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CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors  
Hillsboro Fire Protection District  
120 Fifth Street  
Hillsboro, MO 63050

**DRAFT**

To the Board of Directors and Chief of Hillsboro Fire Protection District

In planning and performing our audit of the financial statements of the governmental activities and each major fund of

**HILLSBORO FIRE PROTECTION DISTRICT**

as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Hillsboro Fire Protection District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiencies in internal control to be material weaknesses: Item #1 as listed on page 3.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. There were no deficiencies in internal control that we considered to be significant deficiencies.

This communication is intended solely for the information and use of the Board of Directors, management and others within the District, and is not intended to be and should not be used by anyone other than these specified parties.

Certified Public Accountants

January 8, 2021  
GS/cp

1. **Segregation of Duties**

Due to the size of the District, it is not feasible to have adequate segregation of duties over the recording of revenues, expenditures and payroll.