

Consolidated Fire Agencies

Audit Presentation
For the year ended June 30, 2021

November 29, 2021

Brianna Schultz, CPA
Engagement Manager



ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

Auditor's Responsibilities

- Obtain reasonable assurance that the financial statements are free of material misstatement
- Examine, on a test basis, evidence supporting amounts and disclosures
- Assess accounting principles used, estimates made, and evaluate the overall financial statement presentation
- Review the District's internal control policies and procedures
- Express an opinion on the District's financial statements

Agency's Responsibilities

- Present the District's financial position and results of its operations fairly and in conformity with generally accepted accounting principles
- Adopt sound accounting policies
- Provide reasonable accounting estimates
- Establish and maintain internal controls
- Prevent and detect fraud

Audit Opinion

- Financial statements are fairly presented in all material respects
- Significant accounting policies have been consistently applied
- Estimates are reasonable
- Disclosures are properly reflected in the financial statements

Other Key Points

- No disagreements with management
- No material errors or irregularities discovered
- No significant accounting issues discovered