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# CITIZENS SUMMARY

## Findings in the audit of the Children's Trust Fund Board

<p><b>Program Awards</b></p>	<p>The Children's Trust Fund Board (CTFB) does not adequately document some factors considered in the approval or denial of applicants for the general prevention program and the discretionary grant program. Inadequate documentation makes it difficult to determine whether awards were issued consistently and fairly. For the general prevention program, which provides resources and services such as crib purchases and home visitations, the CTFB issues a score based on factors related to cost, performance, and expertise; however, it also considers some subjective factors, which are not documented. Additionally, in some cases training requirements were not met before general prevention awards were renewed. The CTFB also does not adequately document some factors considered for discretionary grant program funding, which funds abuse prevention projects. The CTFB evaluates applications using various factors such as location and cost, but does not assign a score. The reasons for awarding or denying applications are not documented.</p>
<p><b>Sunshine Law</b></p>	<p>Minutes serve as the only official permanent record of decisions made by CTFB committees; however, the CTFB did not prepare meeting minutes for the four committee meetings held during the 2 years ended June 30, 2014. The Sunshine Law requires meeting minutes be maintained as a record of business conducted and to provide an official record of actions and decisions made.</p>
<p><b>Board Appointments</b></p>	<p>Multiple vacancies on the CTFB can prevent the CTFB from conducting business. The CTFB had three vacancies as of June 30, 2014, and meetings were generally attended by 10 to 11 board members. A quorum of 8 out of 21 members is required in order to hold board meetings. In addition, replacements had not been named for 13 board members serving past the end of their statutorily limited terms.</p>

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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