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CITIZENS SUMMARY

Findings in the audit of the Office of Administration - Division of Purchasing and Materials Management, State Agency for Surplus Property

Monitoring of Donees	As of March 2015, State Agency for Surplus Property (SASP) personnel have not performed site visits to donees to review federal surplus property utilization requirements since July 2013 and SASP personnel do not follow up on utilization reports that are either incomplete or do not contain sufficient information.
Sale of State Surplus Property	There is no statewide policy to prohibit state employees from purchasing state surplus property disposed of by their agency of employment. As a result, some state employees may receive an unfair advantage when purchasing surplus property.
Federal Surplus Property on Hand	The SASP's supply of some federal surplus property items exceeds the current needs of donees and some property items have been on hand for several years. The SASP has no policy to provide guidelines on maintaining appropriate inventory balances.
Accounts Receivable and Perpetual Inventory	The SASP does not always post property transfers to the accounts receivable ledger or the perpetual inventory system timely.
Capital Assets	The SASP capital asset records are incomplete and lack sufficient information to accurately identify the description or location of some assets. SASP personnel could not easily locate or identify some capital assets tested because the capital asset listing did not include details of the make, model, and location of some assets.

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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