



Thomas A. Schweich
Missouri State Auditor

Summary of 2014 Follow-Up Reports



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Summary of 2014 Follow-Up Reports

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The Citizens of Missouri

This report was compiled from follow-up reports issued in 2014. The State Auditor's office conducted 21 follow-up reviews pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the auditee about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and indicates that it will not do so.

Auditors conduct follow-up work for any audit receiving an overall "Poor" rating, significant or serious findings in audits receiving a "Fair" rating when determined necessary, and any other audits at the discretion of the State Auditor.

Of 296 recommendations included in the follow-up reports 134 had a status of implemented, 107 had a status of in progress, 28 had a status of partially implemented, and 27 had a status of not implemented.

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State Auditor

Summary of 2014 Follow-Up Reports

Status of Recommendations

1.	St. Louis Public School District	The St. Louis Public School District received a "Fair" overall audit rating. The follow-up report focused on 18 recommendations.
	Report number 2014-010	Status determined: Implemented 5 In Progress 12 Partially Implemented 1
2.	Cooper County	Cooper County received a "Fair" overall audit rating. The follow-up report focused on 1 recommendation.
	Report number 2014-015	Status determined: Implemented 1
3.	City of Marshfield	The City of Marshfield received a "Poor" overall audit rating. The follow-up report focused on 16 recommendations.
	Report number 2014-016	Status determined: Implemented 6 In Progress 10
4.	Thirteenth Judicial Circuit Callaway County	The Thirteenth Judicial Circuit, Callaway County received a "Poor" overall audit rating. The follow-up report focused on 8 recommendations.
	Report number 2014-020	Status determined: Implemented 4 In Progress 3 Partially Implemented 1
5.	City of Buckner	The City of Buckner received a "Poor" overall audit rating. The follow-up report focused on 17 recommendations.
	Report number 2014-025	Status determined: Implemented 5 In Progress 5 Partially Implemented 2 Not Implemented 5



Summary of 2014 Follow-Up Reports
Status of Recommendations

6.	Village of Deerfield	The Village of Deerfield received a "Poor" overall audit rating. The follow-up report focused on 21 recommendations.
	Report number 2014-028	Status determined: Implemented 9 In Progress 1 Partially Implemented 6 Not Implemented 5
7.	Stoddard County Sheriff	The Stoddard County Sheriff received a "Poor" overall audit rating. The follow-up report focused on 6 recommendations.
	Report number 2014-036	Status determined: Implemented 5 In Progress 1
8.	City of Liberal	The City of Liberal received a "Poor" overall audit rating. The follow-up report focused on 14 recommendations.
	Report number 2014-037	Status determined: Implemented 5 In Progress 4 Partially Implemented 3 Not Implemented 2
9.	City of Savannah	The City of Savannah received a "Poor" overall audit rating. The follow-up report focused on 30 recommendations.
	Report number 2014-048	Status determined: Implemented 14 In Progress 13 Partially Implemented 1 Not Implemented 2
10.	City of Bolivar	The City of Bolivar received a "Poor" overall audit rating. The follow-up report focused on 37 recommendations.
	Report number 2014-050	Status determined: Implemented 15 In Progress 22



Summary of 2014 Follow-Up Reports
Status of Recommendations

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| 11. New Madrid County Sheriff | The New Madrid County Sheriff received a "Poor" overall audit rating. The follow-up report focused on 7 recommendations. |
| Report number 2014-054 | Status determined:

Implemented 2
In Progress 1
Partially Implemented 4 |
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| 12. New Madrid County | New Madrid County received a "Poor" overall audit rating. The follow-up report focused on 12 recommendations. |
| Report number 2014-066 | Status determined:

Implemented 6
In Progress 2
Not Implemented 4 |
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| 13. Brownfield Redemption Tax Credit Program | The Brownfield Redemption Tax Credit Program received a "Poor" overall audit rating. The follow-up report focused on 9 recommendations. |
| Report number 2014-099 | Status determined:

Implemented 3
In Progress 2
Not Implemented 4 |
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| 14. Eleventh Judicial Circuit City of New Melle Municipal Division | The Eleventh Judicial Circuit, New Melle Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 9 recommendations. |
| Report number 2014-107 | Status determined:

Implemented 5
In Progress 4 |



Summary of 2014 Follow-Up Reports
Status of Recommendations

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| 15. Ash Grove R-IV School District | The Ash Grove R-IV School District received a "Fair" overall audit rating. The follow-up report focused on 22 recommendations. |
| Report number 2014-108 | Status determined:

Implemented 12
In Progress 9
Partially Implemented 1 |
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- | | |
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| 16. Forty-Second Judicial Circuit City of Bourbon Municipal Division | The Forty-Second Judicial Circuit, City of Bourbon Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 9 recommendations. |
| Report number 2014-112 | Status determined:

Implemented 5
In Progress 4 |
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- | | |
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| 17. Hickman Mills C-1 School District | The Hickman Mills C-1 School District received a "Fair" overall audit rating. The follow-up report focused on 18 recommendations. |
| Report number 2014-114 | Status determined:

Implemented 12
In Progress 2
Partially Implemented 4 |
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- | | |
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| 18. Fifth Judicial Circuit Buchanan County | The Fifth Judicial Circuit, Buchanan County received a "Fair" overall audit rating. The follow-up report focused on 7 recommendations. |
| Report number 2014-116 | Status determined:

Implemented 4
In Progress 2
Not Implemented 1 |
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Summary of 2014 Follow-Up Reports
Status of Recommendations

19. Morgan County

Morgan County received a "Poor" overall audit rating. The follow-up report focused on 15 recommendations.

Report number 2014-117

Status determined:

Implemented	7
In Progress	7
Not Implemented	1

20. Webster County
Procurement Procedures
and County Clerk

Webster County Procurement Procedures and County Clerk received a "Poor" overall audit rating. The follow-up report focused on 7 recommendations.

Report number 2014-118

Status determined:

Implemented	1
In Progress	2
Partially Implemented	3
Not Implemented	1

21. First Judicial Circuit
Clark County

The First Judicial Circuit, Clark County received a "Poor" overall audit rating. The follow-up report focused on 13 recommendations.

Report number 2014-124

Status determined:

Implemented	8
In Progress	1
Partially Implemented	2
Not Implemented	2