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Missouri State Auditor

Summary of 2015 Follow-Up Reports



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Summary of 2015 Follow-Up Reports

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Missouri State Auditor

The Citizens of Missouri

This report was compiled from follow-up reports issued in 2015. 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 272 recommendations included in the follow-up reports 118 (44 percent) had a status of implemented, 101 (37 percent) had a status of in progress, 36 (13 percent) had a status of partially implemented, and 17 (6 percent) had a status of not implemented.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name.

Nicole R. Galloway, CPA
State Auditor

Summary of 2015 Follow-Up Reports

Status of Recommendations

1.	City of Pevely	City of Pevely received a "Poor" overall audit rating. The follow-up report focused on 14 recommendations.
	Report number 2015-020	Status determined: Implemented 8 In Progress 4 Partially Implemented 1 Not Implemented 1
2.	Texas County	Texas County received a "Poor" overall audit rating. The follow-up report focused on 24 recommendations.
	Report number 2015-027	Status determined: Implemented 14 In Progress 9 Partially Implemented 1
3.	Thirty-Third Judicial Circuit, City of Miner Municipal Division	Thirty-Third Judicial Circuit, City of Miner Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 11 recommendations.
	Report number 2015-031	Status determined: Implemented 6 In Progress 4 Partially Implemented 1
4.	Grandview C-4 School District	Grandview C-4 School District received a "Fair" overall audit rating. The follow-up report focused on 9 recommendations.
	Report number 2015-032	Status determined: Implemented 8 In Progress 1
5.	Osage County	Osage County received a "Poor" overall audit rating. The follow-up report focused on 10 recommendations.
	Report number 2015-034	Status determined: Implemented 4 In Progress 4 Partially Implemented 1 Not Implemented 1



Summary of 2015 Follow-Up Reports
Status of Recommendations

6.	Miller County	Miller County received a "Poor" overall audit rating. The follow-up report focused on 19 recommendations.
	Report number 2015-035	Status determined: Implemented 3 In Progress 12 Partially Implemented 3 Not Implemented 1
7.	City of Leeton	City of Leeton received a "Poor" overall audit rating. The follow-up report focused on 18 recommendations.
	Report number 2015-036	Status determined: Implemented 4 In Progress 6 Partially Implemented 7 Not Implemented 1
8.	Lewis County	Lewis County received a "Fair" overall audit rating. The follow-up report focused on 5 recommendations.
	Report number 2015-039	Status determined: In Progress 4 Partially Implemented 1
9.	Lewis County Collector and Property Tax System	Lewis County Collector and Property Tax System received a "Poor" overall audit rating. The follow-up report focused on 7 recommendations.
	Report number 2015-040	Status determined: Implemented 5 In Progress 2
10.	Webster County	Webster County received a "Poor" overall audit rating. The follow-up report focused on 16 recommendations.
	Report number 2015-041	Status determined: Implemented 1 In Progress 7 Partially Implemented 6 Not Implemented 2



Summary of 2015 Follow-Up Reports
Status of Recommendations

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| 11. Village of Country Club | Village of Country Club received a "Poor" overall audit rating. The follow-up report focused on 15 recommendations. |
| Report number 2015-042 | Status determined:

Implemented 12
In Progress 1
Partially Implemented 2 |
| <hr/> | |
| 12. Taney County | Taney County received a "Poor" overall audit rating. The follow-up report focused on 23 recommendations. |
| Report number 2015-046 | Status determined:

Implemented 10
In Progress 8
Partially Implemented 5 |
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| 13. Thirty-Seventh Judicial Circuit, City of West Plains Municipal Division | Thirty-Seventh Judicial Circuit, City of West Plains Municipal Division received a "Fair" overall audit rating. The follow-up report focused on 10 recommendations. |
| Report number 2015-053 | Status determined:

Implemented 7
In Progress 2
Partially Implemented 1 |
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| 14. Early Childhood Development, Education, and Care Fund | Early Childhood Development, Education, and Care Fund received a "Poor" overall audit rating. The follow-up report focused on 4 recommendations. |
| Report number 2015-056 | Status determined:

In Progress 1
Partially Implemented 1
Not Implemented 2 |
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| 15. Joplin Schools | Joplin Schools received a "Fair" overall audit rating. The follow-up report focused on 1 recommendation. |
| Report number 2015-057 | Status determined:

Implemented 1 |



Summary of 2015 Follow-Up Reports
Status of Recommendations

16. Seventeenth Judicial Circuit, Cass County	Seventeenth Judicial Circuit, Cass County received a "Poor" overall audit rating. The follow-up report focused on 10 recommendations.
Report number 2015-065	Status determined: Implemented 2 In Progress 8
17. City of Kimmswick	City of Kimmswick received a "Fair" overall audit rating. The follow-up report focused on 14 recommendations.
Report number 2015-069	Status determined: Implemented 10 In Progress 4
18. Clinton County Collector and Property Tax System	Clinton County Collector and Property Tax System received a "Poor" overall audit rating. The follow-up report focused on 8 recommendations.
Report number 2015-075	Status determined: Implemented 2 In Progress 5 Partially Implemented 1
19. City of Dixon	City of Dixon received a "Poor" overall audit rating. The follow-up report focused on 19 recommendations.
Report number 2015-089	Status determined: Implemented 3 In Progress 4 Partially Implemented 3 Not Implemented 9
20. St. Joseph School District	St. Joseph School District received a "Poor" overall audit rating. The follow-up report focused on 22 recommendations.
Report number 2015-090	Status determined: Implemented 10 In Progress 12



Summary of 2015 Follow-Up Reports
Status of Recommendations

21. Butler County Collector and Property Tax System	Butler County Collector and Property Tax System received a "Poor" overall audit rating. The follow-up report focused on 13 recommendations.						
Report number 2015-103	Status determined: <table><tr><td>Implemented</td><td>8</td></tr><tr><td>In Progress</td><td>3</td></tr><tr><td>Partially Implemented</td><td>2</td></tr></table>	Implemented	8	In Progress	3	Partially Implemented	2
Implemented	8						
In Progress	3						
Partially Implemented	2						