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Summary of 2012 Follow-Up Reports

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THOMAS A. SCHWEICH

Missouri State Auditor

The Citizens of Missouri

This report was compiled from follow-up reports issued in 2012. The State Auditor's office conducted 22 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 the 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 a 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 223 recommendations included in the follow-up reports 91 had a status of implemented, 68 had a status of in progress, 35 had a status of partially implemented, and 29 had a status of not implemented.

A handwritten signature in black ink that reads "Thomas A. Schweich".

Thomas A. Schweich
State Auditor

Summary of 2012 Follow-Up Reports

Status of Recommendations

- | | |
|---|--|
| 1. Pemiscot County
Report number 2012-140 | Pemiscot County received a "Poor" overall audit rating. The follow-up report focused on nine recommendations.

All recommendations included in the follow-up report had a status of in progress. |
| 2. Nineteenth Judicial Circuit, Cole County Civil and Criminal Divisions
Report number 2012-111 | The Nineteenth Judicial Circuit, Cole County Municipal Civil and Criminal Divisions received a "Poor" overall rating. The follow-up report focused on 11 recommendations.

Ten recommendations included in the follow-up report had a status of implemented and one recommendation had a status of in progress. |
| 3. The School District of Springfield, R-XII
Report number 2012-83 | The School District of Springfield, R-XII received a "Fair" overall rating. The follow-up report focused on 20 recommendations.

Three recommendations included in the follow-up report had a status of implemented, 14 recommendations had a status of in progress, and 3 recommendations had a status of partially implemented. |
| 4. Kansas City 33 School District
Report number 2012-81 | The Kansas City 33 School District received a "Fair" overall rating. The follow-up report focused on seven recommendations.

Three recommendations included in the follow-up report had a status of implemented, three recommendations had a status of in progress, and one recommendation had a status of not implemented. |
| 5. Village of Riverview
Report number 2012-77 | The Village of Riverview received a "Poor" overall rating. The follow-up report focused on 11 recommendations.

Six recommendations included in the follow-up report had a status of implemented, three recommendations had a status of in progress, and two recommendations had a status of partially implemented. |
| 6. Fortieth Judicial Circuit, City of Lanagan Municipal Division
Report number 2012-72 | The Fortieth Judicial Circuit, City of Lanagan Municipal Division received a "Poor" overall rating. The follow-up report focused on ten recommendations.

Two recommendations included in the follow-up report had a status of implemented, one recommendation had a status of in progress, four recommendations had a status of partially implemented, and three recommendations had a status of not implemented. |
| 7. City of Lanagan
Report number 2012-71 | The City of Lanagan received a "Poor" overall rating. The follow-up report focused on 30 recommendations. |



Summary of 2012 Follow-Up Reports
Status of Recommendations

Five recommendations included in the follow-up report had a status of implemented, 2 recommendations had a status of in progress, 5 recommendations had a status of partially implemented, and 18 recommendations had a status of not implemented.

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8. **City of Mountain Grove** The City of Mountain Grove received a "Poor" overall rating. The follow-up report focused on ten recommendations.

Report number 2012-70

Five recommendations included in the follow-up report had a status of implemented, four recommendations had a status of in progress, and one recommendation had a status of partially implemented.

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9. **Ray County** Ray County received a "Poor" overall rating. The follow-up report focused on seven recommendations.

Report number 2012-67

Four recommendations included in the follow-up report had a status of implemented, one recommendation had a status of in progress, one recommendation had a status of partially implemented, and one recommendation had a status of not implemented.

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10. **Schuyler County** Schuyler County received a "Fair" overall rating. The follow-up report focused on ten recommendations.

Report number 2012-63

Six recommendations included in the follow-up report had a status of implemented, one recommendation had a status of in progress, two recommendations had a status of partially implemented, and one recommendation had a status of not implemented.

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11. **Schuyler County Collector and Property Tax System** Schuyler County Collector and Property Tax System received a "Poor" overall rating. The follow-up report focused on seven recommendations.

Report number 2012-62

Five recommendations included in the follow-up report had a status of implemented and two recommendations had a status of in progress.

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12. **Dunklin County** Dunklin County received a "Fair" overall rating. The follow-up focused on three recommendations.

Report number 2012-59

All recommendations included in the follow-up report had a status of implemented.

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13. **Monarch Fire Protection District** Monarch Fire Protection District received a "Fair" overall rating. The follow-up report focused on five recommendations.

Report number 2012-54

One recommendation included in the follow-up report had a status of implemented, two recommendations had a status of partially implemented, and two recommendations had a status of not implemented.



Summary of 2012 Follow-Up Reports
Status of Recommendations

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14. **Monroe County**
Report number 2012-48
- Monroe County received a "Fair" overall rating. The follow-up report focused on two recommendations.
- All recommendations included in the follow-up report had a status of implemented.
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15. **Pulaski County**
Report number 2012-45
- Pulaski County received a "Fair" overall rating. The follow-up report focused on 11 recommendations.
- Four recommendations included in the follow-up report had a status of implemented, one recommendation had a status of in progress, four recommendations had a status of partially implemented, and two recommendations had a status of not implemented.
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16. **Village of Rayville**
Report number 2012-38
- The Village of Rayville received a "Poor" overall rating. The follow-up report focused on 12 recommendations.
- Four recommendations included in the follow-up report had a status of implemented, two recommendations had a status of in progress, five recommendations had a status of partially implemented and one recommendation had a status of not implemented.
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17. **Thirty-Eighth Judicial Circuit, City of Sparta Municipal Division**
Report number 2012-37
- The Thirty-Eighth Judicial Circuit, City of Sparta Municipal Division received a "Poor" overall rating. The follow-up report focused on six recommendations.
- Two recommendations included in the follow-up report had a status of implemented and four recommendations had a status of in progress.
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18. **Thirty-Fourth Judicial Circuit, City of Howardville Municipal Division**
Report number 2012-36
- The Thirty-Fourth Judicial Circuit, City of Howardville Municipal Division received a "Poor" overall rating. The follow-up report focused on six recommendations.
- Three recommendations included in the follow-up report had a status of implemented and three recommendations had a status of partially implemented.
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19. **City of Howardville**
Report number 2012-35
- The City of Howardville received a "Poor" overall rating. The follow-up report focused on 16 recommendations.
- Five recommendations included in the follow-up report had a status of implemented, ten recommendations had a status of in progress, and one recommendation had a status of partially implemented.



Summary of 2012 Follow-Up Reports
Status of Recommendations

20. City of Pacific

Report number 2012-31

The City of Pacific received a "Good" overall rating. The follow-up report focused on five recommendations.

All recommendations included in the follow-up report had a status of implemented.

21. Douglas County

Report number 2012-27

Douglas County received a "Poor" overall rating. The follow-up report focused on 12 recommendations.

Seven recommendations included in the follow-up report had a status of implemented and five recommendations had a status of in progress.

22. Howard County

Report number 2012-22

Howard County received a "Poor" overall rating. The follow-up report focused on 13 recommendations.

Six recommendations included in the follow-up report had a status of implemented, five recommendations had a status of in progress, and two recommendations had a status of partially implemented.