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Missouri State Auditor

Summary of 2013 Follow-Up Reports



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Summary of 2013 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 2013. The State Auditor's office conducted 19 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 177 recommendations included in the follow-up reports 96 had a status of implemented, 62 had a status of in progress, 14 had a status of partially implemented, and 5 had a status of not implemented.

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

Thomas A. Schweich
State Auditor

Summary of 2013 Follow-Up Reports

Status of Recommendations

1. Missouri State Public Defender	The Missouri State Public Defender received a "Fair" overall audit rating. The follow-up report focused on 5 recommendations.
Report number 2013-027	Status determined: In Progress 5
2. Fortieth Judicial Circuit City of Diamond Municipal Division	The Fortieth Judicial Circuit City of Diamond Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 9 recommendations.
Report number 2013-029	Status determined: Implemented 7 Partially Implemented 2
3. Henry County	Henry County received a "Poor" overall audit rating. The follow-up report focused on 10 recommendations.
Report number 2013-030	Status determined: Implemented 1 In Progress 7 Partially Implemented 2
4. Economic Development Division of Business and Community Services	Economic Development Division of Business and Community Services received a "Fair" overall audit rating. The follow-up report focused on 1 recommendation.
Report number 2013-031	Status determined: Implemented 1
5. Polk County	Polk County received a "Fair" overall audit rating. The follow-up report focused on 5 recommendations.
Report number 2013-040	Status determined: Implemented 4 Partially Implemented 1



Summary of 2013 Follow-Up Reports
Status of Recommendations

6.	Carter County	Carter County received a "Poor" overall audit rating. The follow-up report focused on 12 recommendations.
	Report number 2013-042	Status determined:
		Implemented 9
		In Progress 3

7.	Knox County	Knox County received a "Poor" overall audit rating. The follow-up report focused on 13 recommendations.
	Report number 2013-043	Status determined:
		Implemented 7
		In Progress 5
		Not Implemented 1

8.	McDonald County	McDonald County received a "Poor" overall audit rating. The follow-up report focused on 16 recommendations.
	Report number 2013-044	Status determined:
		Implemented 7
		In Progress 8
		Partially Implemented 1

9.	City of Clarksdale	The City of Clarksdale received a "Poor" overall audit rating. The follow-up report focused on 14 recommendations.
	Report number 2013-054	Status determined:
		Implemented 13
		In Progress 1

10.	Barton County	Barton County received a "Poor" overall audit rating. The follow-up report focused on 15 recommendations.
	Report number 2013-055	Status determined:
		Implemented 3
		In Progress 11
		Partially Implemented 1



Summary of 2013 Follow-Up Reports
Status of Recommendations

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11. **Wayne County** Wayne County received a "Poor" overall audit rating. The follow-up report focused on 9 recommendations.
- Report number 2013-056
- Status determined:
- | | |
|-----------------------|---|
| Implemented | 5 |
| In Progress | 2 |
| Partially Implemented | 1 |
| Not Implemented | 1 |
-
12. **Fortieth Judicial Circuit City of Pineville Municipal Division** The Fortieth Judicial Circuit City of Pineville Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 10 recommendations.
- Report number 2013-058
- Status determined:
- | | |
|-------------|---|
| Implemented | 2 |
| In Progress | 8 |
-
13. **Rockwood R-VI School District** The Rockwood R-VI School District received a "Fair" overall audit rating. The follow-up report focused on 12 recommendations.
- Report number 2013-064
- Status determined:
- | | |
|-------------|---|
| Implemented | 8 |
| In Progress | 4 |
-
14. **Missouri Quality Jobs Tax Incentive Program** The Missouri Quality Jobs Tax Incentive Program received a "Poor" overall audit rating. The follow-up report focused on 7 recommendations.
- Report number 2013-073
- Status determined:
- | | |
|-----------------------|---|
| Implemented | 2 |
| Partially Implemented | 3 |
| Not Implemented | 2 |
-
15. **City of Diamond** The City of Diamond received a "Fair" overall audit rating. The follow-up report focused on 9 recommendations.
- Report number 2013-074
- Status determined:
- | | |
|-----------------------|---|
| Implemented | 8 |
| Partially Implemented | 1 |



Summary of 2013 Follow-Up Reports
Status of Recommendations

16. City of Brentwood	The City of Brentwood received a "Poor" overall audit rating. The follow-up report focused on 16 recommendations.
Report number 2013-109	Status determined:
	Implemented 14
	In Progress 1
	Partially Implemented 1

17. Early Childhood Development, Education, and Care Fund	The Early Childhood Development, Education, and Care Fund received a "Poor" overall audit rating. The follow-up report focused on 1 recommendation.
Report number 2013-114	Status determined:
	In Progress 1

18. Missouri State Highway Patrol	The Missouri State Highway Patrol received a "Fair" overall audit rating. The follow-up report focused on 4 recommendations.
Report number 2013-117	Status determined:
	Implemented 1
	In Progress 3

19. Dade County	Dade County received a "Fair" overall audit rating. The follow-up report focused on 9 recommendations.
Report number 2013-118	Status determined:
	Implemented 4
	In Progress 3
	Partially Implemented 1
	Not Implemented 1