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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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NICOLE R. GALLOWAY, CPA

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 that reads "Nicole R. Galloway". The signature is fluid and cursive, with "Nicole" and "R." being more stylized and "Galloway" being more clearly legible.

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: <table><tr><td>Implemented</td><td>8</td></tr><tr><td>In Progress</td><td>4</td></tr><tr><td>Partially Implemented</td><td>1</td></tr><tr><td>Not Implemented</td><td>1</td></tr></table>	Implemented	8	In Progress	4	Partially Implemented	1	Not Implemented	1
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: <table><tr><td>Implemented</td><td>14</td></tr><tr><td>In Progress</td><td>9</td></tr><tr><td>Partially Implemented</td><td>1</td></tr></table>	Implemented	14	In Progress	9	Partially Implemented	1		
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: <table><tr><td>Implemented</td><td>6</td></tr><tr><td>In Progress</td><td>4</td></tr><tr><td>Partially Implemented</td><td>1</td></tr></table>	Implemented	6	In Progress	4	Partially Implemented	1		
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: <table><tr><td>Implemented</td><td>8</td></tr><tr><td>In Progress</td><td>1</td></tr></table>	Implemented	8	In Progress	1				
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: <table><tr><td>Implemented</td><td>4</td></tr><tr><td>In Progress</td><td>4</td></tr><tr><td>Partially Implemented</td><td>1</td></tr><tr><td>Not Implemented</td><td>1</td></tr></table>	Implemented	4	In Progress	4	Partially Implemented	1	Not Implemented	1
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: <table><tr><td>Implemented</td><td>3</td></tr><tr><td>In Progress</td><td>12</td></tr><tr><td>Partially Implemented</td><td>3</td></tr><tr><td>Not Implemented</td><td>1</td></tr></table>	Implemented	3	In Progress	12	Partially Implemented	3	Not Implemented	1
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: <table><tr><td>Implemented</td><td>4</td></tr><tr><td>In Progress</td><td>6</td></tr><tr><td>Partially Implemented</td><td>7</td></tr><tr><td>Not Implemented</td><td>1</td></tr></table>	Implemented	4	In Progress	6	Partially Implemented	7	Not Implemented	1
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: <table><tr><td>In Progress</td><td>4</td></tr><tr><td>Partially Implemented</td><td>1</td></tr></table>	In Progress	4	Partially Implemented	1				
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: <table><tr><td>Implemented</td><td>5</td></tr><tr><td>In Progress</td><td>2</td></tr></table>	Implemented	5	In Progress	2				
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: <table><tr><td>Implemented</td><td>1</td></tr><tr><td>In Progress</td><td>7</td></tr><tr><td>Partially Implemented</td><td>6</td></tr><tr><td>Not Implemented</td><td>2</td></tr></table>	Implemented	1	In Progress	7	Partially Implemented	6	Not Implemented	2
Implemented	1								
In Progress	7								
Partially Implemented	6								
Not Implemented	2								



Summary of 2015 Follow-Up Reports
Status of Recommendations

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
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
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
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
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.
	Status determined:
Report number 2015-103	
	Implemented 8
	In Progress 3
	Partially Implemented 2