



Office of Missouri State Auditor
Nicole Galloway, CPA

**Summary of 2016
Follow-Up Reports**

Summary of 2016 Follow-Up Reports

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Missouri State Auditor

The Citizens of Missouri

This report was compiled from follow-up reports issued in 2016. The State Auditor's office conducted 13 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 has no specific plans to implement the recommendation.

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 198 recommendations included in the follow-up reports 79 (40 percent) had a status of implemented, 53 (27 percent) had a status of in progress, 45 (23 percent) had a status of partially implemented, and 21 (10 percent) had a status of not implemented.

Nicole R. Galloway, CPA
State Auditor

Summary of 2016 Follow-Up Reports

Status of Recommendations

1.	City of Joplin	City of Joplin received a "Poor" overall audit rating. The follow-up report focused on 32 recommendations.
	Report number 2016-037	Status determined: Implemented 6 In Progress 16 Partially Implemented 9 Not Implemented 1
2.	Pemiscot County	Pemiscot County received a "Poor" overall audit rating. The follow-up report focused on 10 recommendations.
	Report number 2016-038	Status determined: Implemented 3 In Progress 1 Partially Implemented 1 Not Implemented 5
3.	Henry County	Henry County received a "Poor" overall audit rating. The follow-up report focused on 19 recommendations.
	Report number 2016-043	Status determined: Implemented 10 In Progress 1 Partially Implemented 7 Not Implemented 1
4.	Village of Leasburg	Village of Leasburg received a "Poor" overall audit rating. The follow-up report focused on 25 recommendations.
	Report number 2016-045	Status determined: Implemented 10 In Progress 5 Partially Implemented 4 Not Implemented 6



Summary of 2016 Follow-Up Reports
Status of Recommendations

5.	Twenty-Ninth Judicial Circuit, City of Carl Junction Municipal Division	Twenty-Ninth Judicial Circuit, City of Carl Junction Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 9 recommendations.
	Report number 2016-061	Status determined: Implemented 5 In Progress 4
6.	Twenty-Ninth Judicial Circuit, City of Joplin Municipal Division	Twenty-Ninth Judicial Circuit, City of Joplin Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 11 recommendations.
	Report number 2016-093	Status determined: Implemented 8 In Progress 3
7.	City of St. Louis Recorder of Deeds and Vital Records Registrar	City of St. Louis Recorder of Deeds and Vital Records Registrar received a "Poor" overall audit rating. The follow-up report focused on 15 recommendations.
	Report number 2016-095	Status determined: Implemented 10 In Progress 4 Partially Implemented 1
8.	Dunklin County Public Administrator	Dunklin County Public Administrator received a "Poor" overall audit rating. The follow-up report focused on 4 recommendations.
	Report number 2016-110	Status determined: Implemented 2 In Progress 2
9.	Goodman Area Fire Protection District	Goodman Area Fire Protection District received a "Poor" overall audit rating. The follow-up report focused on 10 recommendations.
	Report number 2016-114	Status determined: Implemented 5 Partially Implemented 4 Not Implemented 1



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10. Marion County	Marion County received a "Fair" overall audit rating. The follow-up report focused on 14 recommendations.
Report number 2016-126	Status determined: Implemented 6 In Progress 6 Partially Implemented 2
11. Douglas County	Douglas County received a "Poor" overall audit rating. The follow-up report focused on 18 recommendations.
Report number 2016-130	Status determined: Implemented 5 In Progress 5 Partially Implemented 6 Not Implemented 2
12. Twenty-First Judicial Circuit, City of Pine Lawn Municipal Division	Twenty-First Judicial Circuit, City of Pine Lawn Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 10 recommendations.
Report number 2016-140	Status determined: Implemented 1 In Progress 3 Partially Implemented 2 Not Implemented 4
13. Stone County	Stone County received a "Poor" overall audit rating. The follow-up report focused on 21 recommendations.
Report number 2016-142	Status determined: Implemented 8 In Progress 3 Partially Implemented 9 Not Implemented 1