



Office of Missouri State Auditor Nicole Galloway, CPA

Summary of 2016 Follow-Up Reports

Report No. 2016-143
December 2016

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Summary of 2016 Follow-Up Reports

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NICOLE GALLOWAY, CPA

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.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is fluid and cursive, with "Nicole" on the top line and "R. Galloway" on the bottom line.

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: <table><tr><td>Implemented</td><td>6</td></tr><tr><td>In Progress</td><td>16</td></tr><tr><td>Partially Implemented</td><td>9</td></tr><tr><td>Not Implemented</td><td>1</td></tr></table>	Implemented	6	In Progress	16	Partially Implemented	9	Not Implemented	1
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: <table><tr><td>Implemented</td><td>3</td></tr><tr><td>In Progress</td><td>1</td></tr><tr><td>Partially Implemented</td><td>1</td></tr><tr><td>Not Implemented</td><td>5</td></tr></table>	Implemented	3	In Progress	1	Partially Implemented	1	Not Implemented	5
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: <table><tr><td>Implemented</td><td>10</td></tr><tr><td>In Progress</td><td>1</td></tr><tr><td>Partially Implemented</td><td>7</td></tr><tr><td>Not Implemented</td><td>1</td></tr></table>	Implemented	10	In Progress	1	Partially Implemented	7	Not Implemented	1
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: <table><tr><td>Implemented</td><td>10</td></tr><tr><td>In Progress</td><td>5</td></tr><tr><td>Partially Implemented</td><td>4</td></tr><tr><td>Not Implemented</td><td>6</td></tr></table>	Implemented	10	In Progress	5	Partially Implemented	4	Not Implemented	6
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.
	Status determined:
Report number 2016-061	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.
	Status determined:
Report number 2016-093	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.
	Status determined:
Report number 2016-095	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.
	Status determined:
Report number 2016-110	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.
	Status determined:
Report number 2016-114	Implemented 5 Partially Implemented 4 Not Implemented 1



Summary of 2016 Follow-Up Reports
Status of Recommendations

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