



Office of Missouri State Auditor
Nicole Galloway, CPA

Summary of 2017
Follow-Up Reports

Summary of 2017 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 2017. The State Auditor's office conducted 15 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 199 recommendations included in the follow-up reports 90 (45 percent) had a status of implemented, 59 (30 percent) had a status of in progress, 32 (16 percent) had a status of partially implemented, and 18 (9 percent) had a status of not implemented.

Nicole R. Galloway, CPA
State Auditor

Summary of 2017 Follow-up Reports

Status of Recommendations

1.	Buck Prairie Special Road District	Buck Prairie Special Road District received a "Poor" overall audit rating. The follow-up report focused on 24 recommendations.
	Report Number 2017-011	Status determined: Implemented 5 In Progress 9 Partially Implemented 6 Not Implemented 4
2.	Wayne County	Wayne County received a "Poor" overall audit rating. The follow-up report focused on 8 recommendations.
	Report Number 2017-017	Status determined: Implemented 1 In Progress 4 Not Implemented 3
3.	Fox C-6 School District	Fox C-6 School District received a "Poor" overall audit rating. The follow-up report focused on 19 recommendations.
	Report Number 2017-024	Status determined: Implemented 15 In Progress 2 Partially Implemented 2
4.	Waynesville R-VI School District Cash Handling Internal Controls	Waynesville R-VI School District Cash Handling Internal Controls did not receive an overall audit rating. However, we conducted follow-up work due to the significance of the issues addressed in the audit report. The follow-up report focused on 1 recommendation.
	Report Number 2017-034	Status determined: In Progress 1
5.	City of Sparta	City of Sparta received a "Poor" overall audit rating. The follow-up report focused on 21 recommendations.
	Report Number 2017-045	Status determined: Implemented 9 In Progress 4 Partially Implemented 5 Not Implemented 3



Summary of 2017 Follow-up Reports
Status of Recommendations

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| 6. Twenty-First Judicial
Circuit, City of Wellston
Municipal Division | Twenty-First Judicial Circuit, City of Wellston Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 19 recommendations. |
| Report Number 2017-047 | Status determined:

Implemented 10
In Progress 6
Partially Implemented 3 |
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| 7. Wright County
Collector and Property
Tax System | Wright County Collector and Property Tax System received a "Poor" overall audit rating. The follow-up report focused on 18 recommendations. |
| Report Number 2017-079 | Status determined:

Implemented 10
In Progress 7
Partially Implemented 1 |
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| 8. City of Rich Hill | City of Rich Hill received a "Poor" overall audit rating. The follow-up report focused on 19 recommendations. |
| Report Number 2017-083 | Status determined:

Implemented 11
In Progress 4
Partially Implemented 3
Not Implemented 1 |
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| 9. Lawrence County | Lawrence County received a "Poor" overall audit rating. The follow-up report focused on 12 recommendations. |
| Report Number 2017-091 | Status determined:

Implemented 3
In Progress 3
Partially Implemented 4
Not Implemented 2 |



Summary of 2017 Follow-up Reports
Status of Recommendations

10. City of Viburnum	City of Viburnum received a "Poor" overall audit rating. The follow-up report focused on 11 recommendations.
Report Number 2017-131	Status determined: Implemented 5 In Progress 4 Partially Implemented 2
11. Small Business Regulatory Fairness Board	Small Business Regulatory Fairness Board received a "Poor" overall audit rating. The follow-up report focused on 3 recommendations.
Report Number 2017-135	Status determined: Partially Implemented 1 Not Implemented 2
12. Forty-First Judicial Circuit, City of Shelbina Municipal Division	Forty-First Judicial Circuit, City of Shelbina Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 15 recommendations.
Report Number 2017-137	Status determined: Implemented 7 In Progress 6 Partially Implemented 2
13. Benton County Public Administrator	Benton County Public Administrator received a "Poor" overall audit rating. The follow-up report focused on 10 recommendations.
Report Number 2017-139	Status determined: Implemented 8 In Progress 2
14. Sullivan County	Sullivan County received a "Poor" overall audit rating. The follow-up report focused on 13 recommendations.
Report Number 2017-142	Status determined: Implemented 5 In Progress 7 Not Implemented 1



Summary of 2017 Follow-up Reports
Status of Recommendations

15. City of Bridgeton
Employees Retirement
Plan, Funding and
Governance

City of Bridgeton Employees Retirement Plan, Funding and Governance received a "Poor" overall audit rating. The follow-up report focused on 6 recommendations.

Status determined:

Report Number 2017-145	Implemented	1
	Partially Implemented	3
	Not Implemented	2