



Office of Missouri State Auditor Nicole Galloway, CPA

Summary of 2017 Follow-Up Reports

Report No. 2017-148
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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.

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

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



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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
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
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
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



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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



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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