



Office of Missouri State Auditor  
**Nicole Galloway, CPA**

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Summary of 2018  
Follow-Up Reports

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# Summary of 2018 Follow-Up Reports

## Table of Contents

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State Auditor's Report

2

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### Status of Recommendations

1.	City of Wellston.....	3
2.	Montgomery County.....	3
3.	University of Missouri System Administration .....	3
4.	Putnam County Memorial Hospital .....	3
5.	Twenty-First Judicial Circuit, City of Ferguson Municipal Division.....	3
6.	City of Harrisonville .....	4
7.	Dade County .....	4



## **NICOLE GALLOWAY, CPA** **Missouri State Auditor**

The Citizens of Missouri

This report was compiled from follow-up reports issued in 2018. The State Auditor's office conducted 7 follow-up reviews pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program<sup>1</sup>. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, 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 audits with significant or serious findings when determined necessary.

Of the 78 recommendations included in the follow-up reports, 28 (36 percent) had a status of implemented, 15 (19 percent) had a status of in progress, 22 (28 percent) had a status of partially implemented, and 13 (17 percent) had a status of not implemented.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA  
State Auditor

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<sup>1</sup> The State Auditor's office also issued 21 follow-up reports as part of the ongoing audit of the City of St. Louis. Those reports were compilations of the auditee's assessment of the status of recommendations and were not conducted pursuant to the AFTER program. Thus, they are not included in this report.

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# Summary of 2018 Follow-up Reports

## Status of Recommendations

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|---|--|
| 1. City of Wellston   | City of Wellston received a "Poor" overall audit rating. The follow-up report focused on 19 recommendations.   |
| Report Number 2018-011  | Status determined:   |
|   | Implemented 3  |
|   | In Progress 2  |
|   | Partially Implemented 7  |
|   | Not Implemented 7  |
| <hr/>   |  |
| 2. Montgomery County  | Montgomery County received a "Poor" overall audit rating. The follow-up report focused on 11 recommendations.  |
| Report Number 2018-015  | Status determined:   |
|   | Implemented 6  |
|   | In Progress 3  |
|   | Partially Implemented 2  |
| <hr/>   |  |
| 3. University of Missouri System Administration                       | University of Missouri System Administration received a "Fair" overall audit rating. The follow-up report focused on 3 recommendations.                        |
| Report Number 2018-026  | Status determined:   |
|   | Implemented 2  |
|   | Partially Implemented 1  |
| <hr/>   |  |
| 4. Putnam County Memorial Hospital                                    | Putnam County Memorial Hospital received a "Poor" overall audit rating. The follow-up report focused on 4 recommendations.                                     |
| Report Number 2018-045  | Status determined:   |
|   | In Progress 3  |
|   | Partially Implemented 1  |
| <hr/>   |  |
| 5. Twenty-First Judicial Circuit, City of Ferguson Municipal Division | Twenty-First Judicial Circuit, City of Ferguson Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 13 recommendations. |
| Report Number 2018-050  | Status determined:   |
|   | Implemented 5  |
|   | In Progress 2  |
|   | Partially Implemented 5  |
|   | Not Implemented 1  |



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Summary of 2018 Follow-up Reports  
Status of Recommendations

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6. City of Harrisonville City of Harrisonville received a "Poor" overall audit rating. The follow-up report focused on 17 recommendations.

Report Number 2018-123

Status determined:

Implemented	11
In Progress	4
Partially Implemented	1
Not Implemented	1

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7. Dade County Dade County received a "Poor" overall audit rating. The follow-up report focused on 11 recommendations.

Report Number 2018-131

Status determined:

Implemented	1
In Progress	1
Partially Implemented	5
Not Implemented	4