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Missouri State Auditor

Summary of 2019 Follow-Up Reports

Report No. 2019-128

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Summary of 2019 Follow-Up Reports

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Missouri State Auditor

The Citizens of Missouri

This report was compiled from follow-up reports issued in 2019. The State Auditor's Office conducted 14 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 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 227 recommendations included in the follow-up reports, 83 (37 percent) had a status of implemented, 55 (24 percent) had a status of in progress, 52 (23 percent) had a status of partially implemented, and 37 (16 percent) had a status of not implemented.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

Summary of 2019 Follow-up Reports

Status of Recommendations

1.	City of Amoret	City of Amoret received a "Poor" overall audit rating. The follow-up report focused on 20 recommendations.
	Report Number 2019-017	Status determined: Implemented 2 In Progress 4 Partially Implemented 6 Not Implemented 8
2.	City of Coffey	City of Coffey received a "Poor" overall audit rating. The follow-up report focused on 10 recommendations.
	Report Number 2019-020	Status determined: Implemented 8 In Progress 2
3.	Thirty-Seventh Judicial Circuit, City of Winona Municipal Division	Thirty-Seventh Judicial Circuit, City of Winona Municipal Division received a "Poor" overall audit rating. The follow-up report focused on 9 recommendations.
	Report Number 2019-027	Status determined: Implemented 3 In Progress 2 Partially Implemented 2 Not Implemented 2
4.	City of Winona	City of Winona received a "Poor" overall audit rating. The follow-up report focused on 26 recommendations.
	Report Number 2019-032	Status determined: Implemented 10 In Progress 5 Partially Implemented 10 Not Implemented 1



Summary of 2019 Follow-up Reports
Status of Recommendations

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|---|--|-------------|---|-------------|---|-----------------------|---|-----------------|---|
| 5. City of Greenville | City of Greenville received a "Poor" overall audit rating. The follow-up report focused on 18 recommendations. | | | | | | | | |
| Report Number 2019-049 | Status determined: <table border="0" style="margin-left: 40px;"><tr><td>Implemented</td><td style="text-align: right;">9</td></tr><tr><td>In Progress</td><td style="text-align: right;">3</td></tr><tr><td>Partially Implemented</td><td style="text-align: right;">3</td></tr><tr><td>Not Implemented</td><td style="text-align: right;">3</td></tr></table> | Implemented | 9 | In Progress | 3 | Partially Implemented | 3 | Not Implemented | 3 |
| Implemented | 9 | | | | | | | | |
| In Progress | 3 | | | | | | | | |
| Partially Implemented | 3 | | | | | | | | |
| Not Implemented | 3 | | | | | | | | |
| <hr/> | | | | | | | | | |
| 6. Sex Offender
Registration | Sex Offender Registration did not receive an overall audit rating due to the nature of the report. The follow-up report focused on 6 recommendations. | | | | | | | | |
| Report Number 2019-056 | Status determined: <table border="0" style="margin-left: 40px;"><tr><td>Implemented</td><td style="text-align: right;">2</td></tr><tr><td>In Progress</td><td style="text-align: right;">3</td></tr><tr><td>Partially Implemented</td><td style="text-align: right;">1</td></tr></table> | Implemented | 2 | In Progress | 3 | Partially Implemented | 1 | | |
| Implemented | 2 | | | | | | | | |
| In Progress | 3 | | | | | | | | |
| Partially Implemented | 1 | | | | | | | | |
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| 7. City of Seymour | City of Seymour received a "Poor" overall audit rating. The follow-up report focused on 24 recommendations. | | | | | | | | |
| Report Number 2019-060 | Status determined: <table border="0" style="margin-left: 40px;"><tr><td>Implemented</td><td style="text-align: right;">8</td></tr><tr><td>In Progress</td><td style="text-align: right;">4</td></tr><tr><td>Partially Implemented</td><td style="text-align: right;">6</td></tr><tr><td>Not Implemented</td><td style="text-align: right;">6</td></tr></table> | Implemented | 8 | In Progress | 4 | Partially Implemented | 6 | Not Implemented | 6 |
| Implemented | 8 | | | | | | | | |
| In Progress | 4 | | | | | | | | |
| Partially Implemented | 6 | | | | | | | | |
| Not Implemented | 6 | | | | | | | | |
| <hr/> | | | | | | | | | |
| 8. Callaway County
Collector and Property
Tax System | Callaway County Collector and Property Tax System received a "Poor" overall audit rating. The follow-up report focused on 13 recommendations. | | | | | | | | |
| Report Number 2019-062 | Status determined: <table border="0" style="margin-left: 40px;"><tr><td>Implemented</td><td style="text-align: right;">7</td></tr><tr><td>In Progress</td><td style="text-align: right;">5</td></tr><tr><td>Partially Implemented</td><td style="text-align: right;">1</td></tr></table> | Implemented | 7 | In Progress | 5 | Partially Implemented | 1 | | |
| Implemented | 7 | | | | | | | | |
| In Progress | 5 | | | | | | | | |
| Partially Implemented | 1 | | | | | | | | |



Summary of 2019 Follow-up Reports
Status of Recommendations

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|---|---|
| 9. Kinloch Fire Protection District | Kinloch Fire Protection District received a "Poor" overall audit rating. The follow-up report focused on 25 recommendations. |
| Report Number 2019-077 | Status determined: |
| | Implemented 5 |
| | In Progress 7 |
| | Partially Implemented 5 |
| | Not Implemented 8 |
| <hr/> | |
| 10. Smithville Area Fire Protection District | Smithville Area Fire Protection District received a "Poor" overall audit rating. The follow-up report focused on 24 recommendations. |
| Report Number 2019-086 | Status determined: |
| | Implemented 8 |
| | In Progress 6 |
| | Partially Implemented 7 |
| | Not Implemented 3 |
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| 11. City of Miller | City of Miller received a "Poor" overall audit rating. The follow-up report focused on 19 recommendations. |
| Report Number 2019-111 | Status determined: |
| | Implemented 7 |
| | In Progress 6 |
| | Partially Implemented 4 |
| | Not Implemented 2 |
| <hr/> | |
| 12. City of Miller Police Department Disbursements and Seized Property | City of Miller Police Department Disbursements and Seized Property received a "Poor" overall audit rating. The follow-up report focused on 7 recommendations. |
| Report Number 2019-112 | Status determined: |
| | Implemented 4 |
| | In Progress 3 |



Summary of 2019 Follow-up Reports
Status of Recommendations

13. Madison County
Collector and Property
Tax System

Madison County Collector and Property Tax System received a "Poor" overall audit rating. The follow-up report focused on 5 recommendations.

Report Number 2019-121

Status determined:

Implemented	3
In Progress	1
Partially Implemented	1

14. Village of Ferrelview

Village of Ferrelview received a "Poor" overall audit rating. The follow-up report focused on 21 recommendations.

Report Number 2019-122

Status determined:

Implemented	7
In Progress	4
Partially Implemented	6
Not Implemented	4