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Missouri State Auditor

Summary of 2020 Follow-Up Reports

Report No. 2020-127

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Summary of 2020 Follow-Up Reports

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The Citizens of Missouri

This report was compiled from follow-up reports issued in 2020. The State Auditor's Office conducted 2 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 29 recommendations included in the follow-up reports, 13 (45 percent) had a status of implemented, 7 (24 percent) had a status of in progress, 8 (28 percent) had a status of partially implemented, and 1 (3 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 2020 Follow-up Reports

Status of Recommendations

1. Plattsburg Special Road District	Plattsburg Special Road District received a "Poor" overall audit rating. The follow-up report focused on 10 recommendations.
Report Number 2020-003	Status determined:
	Implemented 5
	In Progress 3
	Partially Implemented 2
2. City of Silex	City of Silex received a "Poor" overall audit rating. The follow-up report focused on 19 recommendations.
Report Number 2020-126	Status determined:
	Implemented 8
	In Progress 4
	Partially Implemented 6
	Not Implemented 1
