



**Nicole Galloway, CPA**

**Missouri State Auditor**

**Summary of 2020 Follow-Up Reports**

Report No. 2020-127

December 2020

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# Summary of 2020 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 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, reading "Nicole R. Galloway", is positioned above the printed name. The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA  
State Auditor

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## Summary of 2020 Follow-up Reports

### Status of Recommendations

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- |    |                                  |  |
|----|----------------------------------|--|
| 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   |