



STATE AUDIT STATUS REPORT

DASHBOARD

Topic	State Audit Recommendation	Status		
		Resolved	In Progress	Future Initiative
1. Annex Project	Commission openly discuss and maintain adequate documentation to support decisions, follow procurement policy, involve all commissioners in approval of significant contracts.	√		
2. Additional Compensation	2.1 Refrain from entering into automatically renewing employment contracts and separation agreements with additional severance amounts, and consider the necessity of severance payments.	√		
	2.2 If housing for county employees is considered necessary, establish a county housing policy.	√		
3. Closed Meetings	Maintain complete minutes for all closed meetings and ensure only topics allowed by state law are discussed in closed meetings.	√		
4. Personnel and Payroll Controls & Procedures	4.1 Ensure the compensation for all county employees is approved in the annual pay plan and documentation of COLA increases for all county employees are maintained.	√		
	4.2 Ensure employment changes are timely approved.	√		
	4.3 Ensure documented performance appraisals are performed in accordance with the established policy or modify the policy.		√	
5. County Contracting & Payment Procedures	5.1 Ensure amounts paid on cooperative and term and supply contracts are verified per contract terms and adequate supporting documentation is maintained to support those payments. In addition, use change orders and maintain documentation for all significant project changes.		√	
	5.2 Enter into written contracts timely.			
	5.3 Ensure sufficient documentation is provided to properly monitor contracts and ensure contract provisions are met.			√
6. Procurement Procedures	6.1 Solicit professional services in accordance with county code.	√		
	6.2 Ensure documentation is maintained in compliance with county code to support the selection of vendor awards.	√		
	6.3 Ensure selection committees include the required membership, have the recommended number of members, and members complete survey's as required.	√		
	6.4 Discontinue using an underwriter who also acts in a dual capacity as financial advisor for debt issuances.	√		

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7. Expenditures & Purchasing Cards	7.1 Follow-up on the \$20,000 prepayment and ensure prepayments are subsequently applied to services received by the county.	√		
	7.2 Ensure all disbursements are a necessary and prudent use of public funds. In addition, the County Commission should establish a policy regarding food purchases, if such purchases are considered necessary.		√	
	7.3 Ensure beginning and ending fuel tank balances are documented and reconciled to fuel usage and fuel purchases. Any significant discrepancies should be promptly investigated.	√		
	7.4 Periodically evaluate the need for each purchasing card issued and adjust employee purchasing card limits as deemed appropriate. In addition, reconsider the need to pay legal expenses and other high dollar invoiced expenses through purchasing cards and update purchasing card guidance to include best practices.	√		
8. Smithville Lake	8.1 Ensure change funds are maintained at a constant amount.	√		
	8.2 Review park discount practices and ordinances and revise practices and/or ordinances as necessary.	√		
9. Information Technology	9.1 Develop a formal, written contingency plan that is periodically tested, evaluated, and updated as needed, including periodic testing of data and backups.	√		
	9.2 Develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Guidelines. In addition, retain electronic communications in accordance with these policies.	√		
10. Contract Approvals and Capital Assets	10.1 Ensure all contracts are approved in accordance with the county code and state law.	√		
	10.2 Continue to work with other county officials to ensure complete annual physical inventories are conducted.	√		
11. County Boards	11.1 Ensure minutes are prepared for all meetings and signed.		√	
	11.2 Prepare annual budgets that contain all information required by state law.		√	
	11.3 Ensure various boards refrain from activities that could result in the appearance of/or actual conflict of interest. Procedures should include educating board members, as needed on identifying actual or apparent conflicts of interest and how to mitigate them.		√	