State Audit Compliance Schedule

1.7 I/291TDD 1.1 Phase II Planning 1.2 City Loan 1.3 Appearance/Conflict of Interest 2 Tax Increment Financing 2.1 Debt Service Requirements 2.2 Management & Oversight 2.3 Financial Reporting 3 Utility Services 3.1 Electric Transfers 3.2 County Tri-Generation Project 3.3 Missouri PEP Disclosures 3.4 Utility Adjustments 4.4 Procurement Procedures/Contracts 4.1 Professional Services & Contracts 4.2 Bidding 4.3 Change Orders 4.4 Approval Process 5 Police Station Construction 5.1 Site Slection & Real Estate Purchase More diligence & supporting paperwork Ordinum 18 Payment refund to Electric Fund Completed Jun-18 Payment refund to Electric Fund Completed Jun-18 Payment refund to Electric Fund Completed Jun-18 Payment refund to Electric Fund Completed Ongoing Jun-18 Payment refund to Electric Fund Completed Ongoing Jun-18 Payment refund to Electric Fund Completed Ongoing Jun-18 Payment refund to Electric Fund Completed Ongoing Jun-18 Payment refund to Electric Fund Completed Ongoing Jun-18 Payment refund to Electric Fund Completed Ongoing Jun-18 Payment refund to Electric Fund Completed Ongoing Jun-18 Payment refund to Electric Fund Completed Ongoing Jun-18 Payment refund to Electric Fund Completed Ongoing Jun-18 Payment refund to Electric Fund Completed Ongoing Jun-18 Payment refund to Electric Fund Completed Ongoing Jun-18 Payment refund to Electric Fund Completed Ongoing Jun-18 Payment	Section # Deficiencies	Corrections	Schedule	Compliance
1.2 City Loan 1.3 Appearance/Conflict of Interest 2 Tax Increment Financing 2.1 Debt Service Requirements 2.2 Management & Oversight 2.3 Financial Reporting 3 Utility Services 3.1 Electric Transfers 3.2 County Tri-Generation Project 3.3 Missouri PEP Disclosures 4.4 Utility Adjustments 4.5 Procurement Procedures/Contracts 4.6 Procurement Procedures/Contracts 4.7 Professional Services & Contracts 4.8 Eldding 4.9 Professional Services & Contracts 4.4 Approval Process 5 Police Station Construction	1 71/291 TDD			1
1.2 City Loan 1.3 Appearance/Conflict of Interest 2 Tax Increment Financing 2.1 Debt Service Requirements 2.2 Management & Oversight 2.3 Financial Reporting 3 Utility Services 3.1 Electric Transfers 3.2 County Tri-Generation Project 3.3 Missouri PEP Disclosures 4.4 Utility Adjustments 4.5 Procurement Procedures/Contracts 4.6 Procurement Procedures/Contracts 4.7 Professional Services & Contracts 4.8 Eldding 4.9 Professional Services & Contracts 4.4 Approval Process 5 Police Station Construction	1.1 Phase II Planning	Future projects will require more review	ongoing	4
1.3 Appearance/Conflict of Interest 2 Tax Increment Financing 2.1 Debt Service Requirements 2.2 Management & Oversight 2.3 Financial Reporting 3 Utility Services 3.1 Electric Transfers 3.2 County Tri-Generation Project 3.3 Missouri PEP Disclosures 3.4 Utility Adjustments 4.4 Procurement Procedures/Contracts 4.2 Bidding 4.3 Change Orders 4.4 Approval Process 5 Police Station Construction Continue working with attorney Ongoing City general fund to not be used for future TIF's Ongoing City general fund to not be used for future TIF's Ongoing Ongoing Sep-17 Done Ongoing Ongoin	<u> </u>			
2.1 Debt Service Requirements 2.2 Management & Oversight 2.3 Financial Reporting 3 Utility Services 3.1 Electric Transfers 3.2 County Tri-Generation Project 3.3 Missouri PEP Disclosures 4 Procurement Procedures/Contracts 4.1 Professional Services & Contracts 4.2 Bidding 4.3 Change Orders 4.4 Approval Process Adopt new purchasing policy Adopt new purchase order policy Police Station Construction City general fund to not be used for future TIF's ongoing Sep-17 Done ongoing Sep-17 Done ongoing Sep-17 Done ongoing ongoing new-purch ongoing new-purch project ongoing neglemented ongoing Implemented ongoing Implemented a 2017 Done Oct-17 Done	•			·
2.2 Management & Oversight Reappoint TIF Commission Sep-17 Done 2.3 Financial Reporting TDD board cooperation and accounting ongoing 3 Utility Services 3.1 Electric Transfers Franchise fees to be reviewed/Hire outside firm to review (See item 6) Feb-19 3.2 County Tri-Generation Project Proper evaluation underway with any new project ongoing MoPEP/MJMEUC included in 2016 audit ongoing Implemented 3.4 Utility Adjustments Adjustment controls already instituted 2017 Done 4 Procurement Procedures/Contracts 4.1 Professional Services & Contracts Adopt new purchasing policy Oct-17 Done 4.2 Bidding Adopt new purchasing policy Oct-17 Done 4.3 Change Orders Adopt new purchase order policy Oct-17 Done 4.4 Approval Process Adopt new purchase order policy Oct-17 Done 5 Police Station Construction	2 Tax Increment Financing			
2.2 Management & Oversight Reappoint TIF Commission Sep-17 Done ongoing 3 Utility Services 3.1 Electric Transfers Franchise fees to be reviewed/Hire outside firm to review (See item 6) Feb-19 3.2 County Tri-Generation Project Proper evaluation underway with any new project ongoing MoPEP/MJMEUC included in 2016 audit ongoing Implemented 3.4 Utility Adjustments Adjustment controls already instituted 2017 Done 4 Procurement Procedures/Contracts 4.1 Professional Services & Contracts Adopt new purchasing policy Oct-17 Done 4.2 Bidding Adopt new purchasing policy Oct-17 Done 4.4 Approval Process Adopt new purchase order policy Oct-17 Done 5.5 Police Station Construction	2.1 Debt Service Requirements	City general fund to not be used for future TIF's	ongoing	4
3.1 Electric Transfers Franchise fees to be reviewed/Hire outside firm to review (See item 6) Feb-19 3.2 County Tri-Generation Project Proper evaluation underway with any new project ongoing 3.3 Missouri PEP Disclosures MoPEP/MJMEUC included in 2016 audit ongoing Implemented 3.4 Utility Adjustments Adjustment controls already instituted 2017 Done 4 Procurement Procedures/Contracts Adopt new purchasing policy Oct-17 Done 4.2 Bidding Adopt new purchasing policy Oct-17 Done 4.3 Change Orders Adopt new purchasing policy Oct-17 Done 4.4 Approval Process Adopt new purchase order policy Oct-17 Done 5 Police Station Construction	2.2 Management & Oversight	Reappoint TIF Commission		
3.1 Electric Transfers 3.2 County Tri-Generation Project 3.3 Missouri PEP Disclosures 3.4 Utility Adjustments 4 Procurement Procedures/Contracts 4.1 Professional Services & Contracts 4.2 Bidding 4.3 County Tri-Generation Project Adopt new purchasing policy Adopt new purchase order policy Oct-17 Done	2.3 Financial Reporting	TDD board cooperation and accounting	ongoing	
3.2 County Tri-Generation Project Proper evaluation underway with any new project ongoing 3.3 Missouri PEP Disclosures MoPEP/MJMEUC included in 2016 audit ongoing Implemented 3.4 Utility Adjustments Adjustment controls already instituted 2017 Done 4 Procurement Procedures/Contracts 4.1 Professional Services & Contracts Adopt new purchasing policy Oct-17 Done 4.2 Bidding Adopt new purchasing policy Oct-17 Done 4.3 Change Orders Adopt new purchasing policy Oct-17 Done 4.4 Approval Process Adopt new purchase order policy Oct-17 Done 5 Police Station Construction	3 Utility Services			
3.3 Missouri PEP Disclosures MOPEP/MJMEUC included in 2016 audit ongoing Implemented 3.4 Utility Adjustments Adjustment controls already instituted 2017 Done 4 Procurement Procedures/Contracts 4.1 Professional Services & Contracts Adopt new purchasing policy Oct-17 Done 4.2 Bidding Adopt new purchasing policy Oct-17 Done 4.3 Change Orders Adopt new purchasing policy Oct-17 Done 4.4 Approval Process Adopt new purchase order policy Oct-17 Done 5 Police Station Construction	3.1 Electric Transfers	Franchise fees to be reviewed/Hire outside firm to review (See item 6)	Feb-19	
3.4 Utility Adjustments Adjustment controls already instituted Procurement Procedures/Contracts 4.1 Professional Services & Contracts Adopt new purchasing policy Oct-17 Done Adopt new purchase order policy Oct-17 Done	3.2 County Tri-Generation Project	Proper evaluation underway with any new project	ongoing	
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4.1 Professional Services & Contracts Adopt new purchasing policy Oct-17 Done	3.4 Utility Adjustments	Adjustment controls already instituted	2017	_Done
4.2 Bidding Adopt new purchasing policy Oct-17 Done 4.3 Change Orders Adopt new purchasing policy Oct-17 Done 4.4 Approval Process Adopt new purchase order policy Oct-17 Done 5 Police Station Construction	4 Procurement Procedures/Contracts			
4.3 Change Orders Adopt new purchasing policy Oct-17 Done Adopt new purchase order policy Oct-17 Done Dolice Station Construction Oct-17 Done	4.1 Professional Services & Contracts	Adopt new purchasing policy	Oct-17	Done
4.4 Approval Process Adopt new purchase order policy Oct-17 Done 5 Police Station Construction	4.2 Bidding	Adopt new purchasing policy	Oct-17	Done
5 Police Station Construction	4.3 Change Orders	Adopt new purchasing policy	Oct-17	Done
	4.4 Approval Process	Adopt new purchase order policy	Oct-17	_Done
5.1 Site Slection & Real Estate Purchase More diligence & supporting paperwork ongoing	5 Police Station Construction			
	5.1 Site Slection & Real Estate Purchase	More diligence & supporting paperwork	ongoing	
5.2 Procurement & Documentation Adopt new purchasing policy Oct-17 Done	5.2 Procurement & Documentation	Adopt new purchasing policy	Oct-17	Done
5.3 Untimely Payments Invoice payment policy in effect Jul-17 Done	5.3 Untimely Payments	Invoice payment policy in effect	Jul-17	Done
6 Allocations & Rectricted Funds	6 Allocations & Rectricted Funds			
6.1 Cost Allocations & Restricted Funds Contract with company to review allocations Feb-19	6.1 Cost Allocations & Restricted Funds	Contract with company to review allocations	Feb-19	-
6.2 Disbursement Allocations Contract with company to review allocations Feb-19	6.2 Disbursement Allocations	Contract with company to review allocations	Feb-19	
6.3 Restricted Revenues Finance Director is working on allocations ongoing	6.3 Restricted Revenues	Finance Director is working on allocations	ongoing	_
7 Cash Handling Controls/Procedures	7 Cash Handling Controls/Procedures			
7.1 Recording, Receipting/Transmitting New procedures already implemented 2017 Done	7.1 Recording, Receipting/Transmitting	New procedures already implemented	2017	Done
7.2 Segregation of Duties New procedures already implemented 2017 Done	7.2 Segregation of Duties	New procedures already implemented	2017	_Done
8 Sunshine Law/Statutory Compliance	8 Sunshine Law/Statutory Compliance			
8.1 Closed Meetings Attorney review underway ongoing Done	8.1 Closed Meetings	Attorney review underway	ongoing	Done
8.2 Meeting Minutes	8.2 Meeting Minutes	Minutes are prepared the week of the meeting and posted	ongoing	Implemented
8.3 Financial Statements Financial statements are posted promptly ongoing Implemented	8.3 Financial Statements	Financial statements are posted promptly	ongoing	Implemented
9 Accounting Controls/Procedures	9 Accounting Controls/Procedures			
9.1 Accounting Manual Policy/Procedures manual Feb-18	9.1 Accounting Manual	Policy/Procedures manual	Feb-18	
9.2 Delinquent Accounts Policy/Procedures manual Feb-18		Policy/Procedures manual	Feb-18	_
10 Capital Assets/Fuel Usage	10 Capital Assets/Fuel Usage			
10.1 Capital Asset Policies & Procedures New clerk hired to manage fixed assests Jan-18 Done	10.1 Capital Asset Policies & Procedures	New clerk hired to manage fixed assests	Jan-18	Done
10.2 Vehicle & Fuel Usage New fuel use controls/procedures Dec-18 Implemented	·			