



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Huntsville

| | |
|--|--|
| Park and Recreation Advisory Board Controls and Procedures | The Park and Recreation Advisory Board (Park Board) is not operated in compliance with city code. The Park Board President was removed from his position without the consent of the City Council, Park Board meeting minutes are not submitted to the City Clerk as required by city code, and an annual financial report has not been submitted to the City Council in at least 10 years. |
| Cemetery Controls and Procedures | The City Council approved cemetery rate increases in May 2014 without preparing a statement of costs as required by law or maintaining documentation of how the rate increase was calculated. The City Council voted to increase the cemetery rates in May 2014; however, the City Council did not adopt a new ordinance until February 2015. The city collected increased rates before adopting the ordinance. The city does not have a bid policy that discusses procedures for documenting the City Council's evaluation and selection of bids. |
| Budgets | Annual budgets do not contain a budget message and debt service information as required by state law. Budget amendments are not prepared before the original budgeted expenditure total is exceeded. Rather, the City Council waits until year end to amend the budget to increase the expenditure budget to actual expenditure amounts. |
| City Procedures | The City Council has not established adequate procedures to ensure all candidates for the position of councilperson are qualified to run for office. City code indicates the municipal division shall assess a \$5 Crime Victims' Compensation; however, the Court collects \$7.50 as required by state law. The City Council approved a year-end payment to all city employees, which appear to be bonuses paid to the city employees in violation of the Missouri Constitution. |

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov