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Missouri State Auditor

CITIZENS SUMMARY

Findings in the Comprehensive Annual Financial Report Report on Internal Control, Compliance, and Other Matters

Department of Social Services Financial Reporting Controls	The Department of Social Services - Division of Finance and Administrative Services does not have adequate controls and procedures over financial reporting of federal grant accounts receivables. As a result, the accounts receivable data submitted to the Office of Administration - Division of Accounting for inclusion in the <i>Missouri Comprehensive Annual Financial Report</i> for the year ended June 30, 2019, was misstated.
Department of Natural Resources Capital Asset Controls	The Department of Natural Resources has not recently performed and documented complete annual physical inventories of state park capital assets.

Because of the nature of this audit, no rating is provided.



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RECOMMENDATION SUMMARY

Recommendations in the audit of State of Missouri Comprehensive Annual Financial Report - Report on Internal Control, Compliance, and Other Matters

Department of Social Services
Financial Reporting Controls

The DSS through the DFAS implement controls and procedures to prepare and submit accurate accounts receivable reports to the DOA.

Department of Natural
Resources Capital Asset
Controls

The DNR ensure complete physical inventories of capital assets are performed annually, documented, and reconciled to the SAM II system.