



CITIZENS SUMMARY

Findings in the audit of Dover Township - Vernon County

Budgets	The Board of Directors does not prepare annual budgets for township funds as required by state law.
Accounting Controls and Procedures	The Board does not review and approve disbursements before the payments are made. Neither the Board nor the Township Clerk performs monthly bank reconciliations.
Sunshine Law	Minutes of the Board meetings do not always contain sufficient detail of actions taken and are not signed by the Board members to indicate their approval.
Road Maintenance Plan	The Board has not developed a formal annual maintenance plan for township roads. The Board had informal plans for road maintenance, but was not aware of the importance of developing, updating, and monitoring a formal road maintenance plan.

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.



Scott Fitzpatrick
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RECOMMENDATION SUMMARY

Recommendations in the audit of Dover Township - Vernon County

Budgets	The Board of Directors prepare annual budgets that contain all information required by state law.
Accounting Controls and Procedures	<p>The Board of Directors:</p> <p>2.1 Develop procedures to ensure all disbursements are reviewed and approved by the Board and the approval is documented.</p> <p>2.2 Prepare monthly bank reconciliations. Any differences should be promptly investigated and resolved.</p>
Sunshine Law	The Board of Directors ensure meeting minutes include all necessary information and are signed by the Township Clerk and Board members.
Road Maintenance Plan	The Board of Directors establish a formal annual road maintenance plan.