



Office of Missouri State Auditor  
**Nicole Galloway, CPA**

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**FOLLOW-UP REPORT ON AUDIT FINDINGS**

**Buck Prairie Special Road District**

Report No. 2017 - 011  
March 2017

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# Buck Prairie Special Road District

## Follow-Up Report on Audit Findings

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\*Includes selected findings



## NICOLE GALLOWAY, CPA Missouri State Auditor

To the Board of Commissioners  
Buck Prairie Special Road District

We have conducted follow-up work on certain audit report findings contained in Report No. 2016-072, *Buck Prairie Special Road District* (rated as Poor), issued in August 2016, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the district about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
  - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
  - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
  - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
  - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

Our methodology included working with the district, prior to completion of the audit report, to develop a timeline for the implementation of corrective action related to the audit recommendations. As part of the AFTER work conducted, we reviewed documentation provided by district officials and held discussions with officials to verify the status of implementation for the recommendations. Documentation provided by the district included budgets, receipt and disbursement records, personnel policies, meeting minutes, and various other financial records. This report is a summary of the results of this follow-up work, which was substantially completed during January 2017.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA  
State Auditor

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# Buck Prairie Special Road District

## Follow-Up Report on Audit Findings

### Status of Findings

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**Introduction Introduction** In November 2016, following release of the Buck Prairie Special Road District audit report in August 2016, the Lawrence County Prosecuting Attorney charged 3 former board commissioners and 3 former district employees with 23 separate felony counts of receiving stolen property. These charges relate to transactions discussed in MAR findings number 1 (all sections 1.1 through 1.5), 5.1, 5.2, 9.2, and 10.1. These cases remain ongoing as of February 2017.

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**1. Payments to Board Commissioners and Employees, and Personal Purchases** The audit identified various concerns regarding payments to board commissioners and employees and personal purchases.

**1.1 Payments to board commissioners** Three board commissioners were paid for meeting attendance in violation of state law. We identified various other concerns with these payments. Board commissioners were paid for at least a year and sometimes for several years at a time, and sometimes the check date preceded the end of the period for which the compensation pertained. Board commissioners were not always paid for the same time periods and were paid twice for 2 months, and one board commissioner was not paid for meeting attendance. Meeting minutes were not retained to support some meetings held, attendance at meetings was not always documented in the meeting minutes, and minutes maintained also did not document the discussion and approval of these payments. The practice of compensating board commissioners at a set amount for each month was discontinued in 2014.

**Recommendation** The Board of Commissioners evaluate past improper payments and seek reimbursement as appropriate.

**Status** **In Progress**  
Board commissioners indicated they are waiting on the outcome of the criminal cases before taking any further action.

**1.2 Conflicts of interest and payments to the foreman** Some payments involving Board Commissioner Metcalf and Foreman Morris created actual, or at the very least, the appearance of conflicts of interest. Some of these payments were unsupported and others were questionable.

The district made payments to Board Commissioner Metcalf's wife for hauling dirt and rock, without soliciting bids. Adequate supporting documentation was not retained for a payment made in January 2013, and another payment made in June 2012 was unsupported. Board Commissioner Metcalf signed both checks issued to his wife.



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The district made payments to Foreman Morris and his business (Broken-B-Farms) for hauling dirt and rock, without soliciting bids, and reimbursed him for repairs. Some hauling payments were unsupported. Other hauling payments had inadequate supporting documentation because the invoices did not document the dates of service and load tickets for rock hauled were not attached.

The district did not document its decision to use Board Commissioner Metcalf's and Foreman Morris' dump trucks to haul dirt and rock for the district. There were no meeting minutes to document the discussion and reasons for using these trucks rather than district-owned dump trucks and prior approval of the arrangement. There were no written agreements, and invoices retained lacked detail regarding the services included for the compensation paid (use of the truck only or driver and fuel provided).

**Recommendation**

The Board of Commissioners refrain from entering into business transactions with related parties unless such services or transactions are properly bid in accordance with state law and the selection process is documented.

**Status**

**Implemented**

Board commissioners indicated the district has not entered into business transactions with any related parties, including board commissioners and district employees. In November 2016, the Board adopted a personnel policy addressing conflicts of interest.

**1.3 Unsupported, questionable, and unreported payroll payments**

Payroll payments, expense reimbursements, and cell phone allowances were paid through the payroll system to former district employees without the support of timesheets, supporting documentation, or formal personnel policies. Some amounts paid were questionable and some were not properly reported on W-2 forms.

**Questionable payroll payments**

Some hours worked by employees appeared excessive and unusual. Nonworking time, such as vacation and sick leave and holidays, was included as hours worked when calculating overtime, which is not required by the Fair Labor Standards Act. Former employees were paid for holidays inconsistently between years and the district had no Board approved list of paid holidays. Some vacation hours paid to former employees appeared excessive and were not supported by personnel policies or documented board approval.

**Payment for repairs**

The district also paid the foreman additional amounts through his payroll checks for repairs or reimbursement of supplies purchased and these items were coded as "repairs" in the accounting system. However, no documentation or inadequate documentation was retained by the district or the foreman to support some of these payments.



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Cell phone allowance

Foreman Morris was overpaid in cell phone allowances, and the cell phone allowance appeared excessive. In addition, the business justification of the allowance was not documented and the allowance was not supported by documented board approval.

Personal use of vehicle

Foreman Morris and employee Morris were allowed to use district vehicles to commute to and from work. The value of personal (commuting) mileage was not calculated and included on their W-2 forms as a fringe benefit. There were no logs or other accounting of the use of these vehicles.

Recommendation

The Board of Commissioners establish a formal payroll review and monitoring process, and subject unsupported reimbursements and personal commuting miles to payroll tax withholdings as appropriate, and amend prior W-2 forms. The Board should also take action to recover questionable and unsupported payments.

Status

**In Progress**

Board commissioners indicated they review payroll checks and timesheets weekly; however, this review of timesheets is not documented. They indicated future reviews performed will be documented. Current employees do not use district vehicles to commute to and from work and are not provided a cell phone allowance. The Board adopted a personnel policy in November 2016, that addresses work hours; and vacation, sick leave, and holidays provided to district employees. The policy requires employees to submit supporting documentation for any reimbursements. W-2 forms issued to employees for prior years have not been amended. Board commissioners indicated they are waiting on the outcome of the criminal cases before taking any further action.

1.4 Final paychecks

Final paychecks issued to the district's 3 employees may have violated state law and others appeared questionable. On November 26, 2014, the Board of Commissioners terminated the 3 full-time employees and issued 2 final payments to each employee. Prior regular paychecks to these 3 employees were issued on November 21, 2014, for the pay period November 10, 2014, through November 21, 2014.

"Special" payments

Each employee received a paycheck (representing 4 weeks of pay) on their termination date. The payments were recorded in the district's accounting system as "special" payments. No supporting documentation was retained and meeting minutes did not explain the purpose of these "special" payments. As a result, it was unclear whether these payments were for services previously rendered or for the 4 weeks following termination.

One of the employees received unemployment benefits for the month of December 2014. The district did not contest the employee's eligibility for



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these benefits even though the "special" payments may have included compensation for part of this period.

**Questionable final payments** The final paychecks issued to the 3 employees appear questionable. These paychecks included compensation for 24 hours of regular pay and 16 hours of holiday pay. The 16 hours of holiday pay was paid for the 2 days after the employees were terminated. One of the employees also received payment for 20 hours of sick leave. No documentation was retained nor did meeting minutes explain the purpose of paying these employees for holiday pay after they were terminated or for the sick leave paid to one employee.

**Recommendation** The Board of Commissioners ensure future final paychecks are supported by proper documentation and personnel policies, and seek reimbursement of the additional compensation paid and overpayments.

**Status** **In Progress**

A final paycheck to a district employee, issued in November 2016, was supported by a timesheet and leave records. In November 2016, the Board adopted a personnel policy. The policy allows for payment of unused vacation time upon termination, but does not allow for payment of unused sick leave upon termination. Board commissioners indicated they are waiting on the outcome of the criminal cases before taking any further action.

**1.5 Personal purchases** Employees were allowed to make personal purchases by charging items to the district's vendor accounts and subsequently reimbursing the district for the personal items. However, some personal purchases were not reimbursed timely and some were not reimbursed. Also, no sales tax was paid on the personal purchases.

**Recommendation** The Board of Commissioners prohibit employees from making personal purchases using district accounts, seek reimbursement from former employees for personal purchases, and work with law enforcement authorities regarding any criminal prosecution.

**Status** **In Progress**

In November 2016, the Board adopted a personnel policy prohibiting personal purchases on district vendor accounts. Board commissioners indicated they are waiting on the outcome of the criminal cases before taking any further action.

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**2. Financial Condition** The district was in poor financial condition as a result of overspending, lax controls over disbursements, and inadequate oversight and monitoring by the Board of Commissioners. The Board did not receive accurate financial



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information allowing for more effective monitoring of the district's cash balances and financial condition.

**Recommendation**

The Board of Commissioners continue to closely monitor and take the necessary steps to improve the financial condition of the district.

**Status**

**In Progress**

The Board has improved its oversight and controls over district disbursements. Board commissioners review invoices and timesheets, and 2 of them sign checks every week. They also review bank statements and monthly financial statements each month. However, we determined some financial information provided to the Board still is not always accurate.

**3. Oversight and Segregation of Duties**

Neither the current nor former Board of Commissioners established adequate segregation of duties or supervisory review over the various financial accounting functions performed by the secretary/treasurer or disbursement activities of employees.

**Recommendation**

The Board of Commissioners segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.

**Status**

**Partially Implemented**

Accounting duties have not been segregated. However, Board commissioners perform documented reviews of monthly financial statements, sign all checks, and have improved controls over disbursements. They review bank statements, but do not review the bank reconciliations.

**4.1 Payroll and Related Matters - Timesheets and leave records**

Significant improvement was needed in the timesheets and leave records maintained by the district. Records of time worked or leave taken and earned were not prepared by former employees or the former secretary/treasurer. Rather, a timesheet was prepared each pay period by the foreman that showed time worked for all employees, but it was not signed by any of the employees and not always signed by the foreman. Leave records maintained did not adequately track the number of hours of vacation and sick leave earned, used, and any remaining balances.

**Recommendation**

The Board of Commissioners ensure timesheets are prepared, properly signed and approved, and retained for all employees. In addition, the Board should ensure employee leave balances are properly tracked and monitored.

**Status**

**Not Implemented**

Weekly timesheets were prepared by the foreman for November 2016 that showed the time worked for the district's 3 employees (including the





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foreman), but the timesheets were not signed by the other 2 employees, and one of the weekly timesheets was not signed by the foreman. Board commissioners indicated they will require employees sign timesheets and a Board commissioner will also sign the timesheets to document the Board's approval in the future. Leave records maintained do not adequately track the number of hours of vacation and sick leave earned, used, and any remaining balances.

**4.2 Payroll and Related Matters - Personnel policies**

Prior to January 2015, the district had not established personnel policies for employees addressing overtime, holidays, vacation and sick leave, employee benefits, allowances, requirements for the preparation of timesheets or leave records, or the employment and supervision of related employees. The former foreman directly supervised his son and first cousin, who were the only full-time employees of the district.

Policies established in January 2015 remain inadequate. The current Board implemented employment agreements with each employee addressing various employment issues; but did not adequately address some issues including guidance on timing of sick leave accrual, requirements to prepare timesheets and leave records, methods for calculating overtime, benefits available to part-time employees, and clothing allowances.

**Recommendation**

The Board of Commissioners adopt detailed personnel policies and/or employment agreements addressing requirements of employees and benefits provided. In addition, the policies should address the employment and supervision of relatives.

**Status**

**Partially Implemented**

The Board adopted a personnel policy in November 2016 that addresses overtime, holidays, vacation and sick leave, employee benefits, allowances, and requirements for preparing timesheets. The secretary/treasurer maintains leave records. The personnel policy does not address related employees, because Board commissioners indicated they do not intend to hire related employees.

**4.5 Payroll and Related Matters - Payroll advances and check dates**

Pay advances were issued to the district's 3 former employees. Some checks were issued that cleared the bank in advance of the dates recorded on the actual checks and in the accounting system. Also, the dates recorded on the actual checks differed from those recorded in the accounting system.

**Recommendation**

The Board of Commissioners discontinue providing payroll advances. The Board should also ensure regular payroll checks are not issued prior to the end of the pay period to which they pertain, and the dates recorded on payroll checks and in the accounting records agree.



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**Status**

**Implemented**

Board commissioners indicated the district no longer provides payroll advances. Payroll checks issued during November 2016 were not issued prior to the end of the related pay period, and the dates recorded on the checks agreed to the dates in the accounting records.

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**5.1 Disbursements - Fuel**

The district did not have procedures to review and evaluate the reasonableness of vehicle usage and did not reconcile fuel usage to billings. Mileage and fuel logs were not maintained for district vehicles and equipment. Also, meters at district pumps were not working properly until April 2016, when they were repaired. Overall fuel purchases had significantly decreased since the current Board and district employees replaced the former Board and employees. Some fuel purchases by former employees were questionable.

**Recommendation**

The Board of Commissioners establish adequate procedures and records to effectively monitor fuel use for reasonableness. The Board should work with law enforcement authorities to further investigate fuel use and purchases, and take the necessary action to recover any personal fuel purchases.

**Status**

**In Progress**

New procedures have been established. A log of fuel pumped from the district's bulk tanks is now prepared by district employees. We reviewed the fuel log for the period October 10, 2016, through January 12, 2017, and noted one instance where the number of gallons pumped was not documented. The total number of gallons pumped was reported on the log for this period, but a formal reconciliation of the gallons pumped to the related fuel bills was not performed. We did not identify any questionable fuel purchases during the period reviewed. Board commissioners indicated they are waiting on the outcome of the criminal cases before taking any further action.

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**5.2 Disbursements - Other questionable purchases**

Invoices for many items purchased by the district listed the former foreman's personal address as the billing and/or shipping address. Because the district allowed employees to make personal purchases and many of the items purchased could be used by the foreman personally or in his business, we could not determine whether all of the purchases were for the district. In addition, many of these invoices had not been retained by the district and had to be obtained from vendors. District funds were also used to purchase significant quantities of questionable or unnecessary items.

**Recommendation**

The Board of Commissioners ensure all purchases are shipped to the district shop and are a necessary and prudent use of district funds. The Board should work with law enforcement authorities to further investigate



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questionable purchases, and take the necessary action to obtain reimbursement for any personal purchases.

**Status**

**In Progress**

The Board adopted a personnel policy in November 2016 requiring all ordered materials, supplies, fuel, etc., to be delivered to the actual job site or the district shop. Board commissioners indicated they review the appropriateness of all district purchases monthly. We reviewed November 2016 invoices and did not identify any purchases being shipped to personal addresses or purchases of questionable or unnecessary items. Board commissioners indicated they are waiting on the outcome of the criminal cases before taking any further action.

**5.3 Disbursements -  
Disbursement review  
and documentation**

Improvement was needed in the district's disbursement review procedures to ensure all disbursements were proper and adequately documented.

**Review and approval  
process**

Board commissioners did not document their review and approval of monthly lists of bills. Invoices were not thoroughly reviewed by district personnel, generally not marked paid or otherwise canceled, and did not always have documentation acknowledging receipt of goods or services.

We noted duplicate payments in 2015, 2014, and 2013. In addition, the district did not maintain documentation and/or adequately detailed supporting documentation for numerous disbursements in addition to those reported in MAR finding number 1.

**Recommendation**

The Board of Commissioners ensure its approval of the list of bills is documented, and the approved list of bills is compared to invoices and checks written. In addition, the Board should ensure invoices are adequately reviewed and marked paid to prevent duplicate payments, and require documentation of receipt of goods and/or services prior to payment of invoices. The Board should also maintain adequate supporting documentation for all disbursements.

**Status**

**Partially Implemented**

Board commissioners now document their review of the monthly financial statements, which include a list of all checks issued. They indicated they compare the list of checks issued to invoices and checks written. We reviewed invoices paid in November 2016. The invoices were not marked paid, but were attached to check stubs and the check number was typically written on the invoice. In addition, receipt of goods or services was not always documented on the invoices. We did not identify any duplicate payments and supporting documentation retained was adequate.



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5.4 Disbursements -  
District checks

The former Board did not have adequate controls over checks. The district sometimes issued checks with only 1 signature, when the normal procedure required 2 signatures. The secretary/treasurer signed checks before becoming an authorized check signer, including 1 check issued to herself. It is questionable why the Board authorized the appointed secretary/treasurer, who performed all accounting duties, to sign checks. Board commissioners indicated some blank checks were signed in advance to be used for payroll checks. The secretary/treasurer did not properly account for the numerical sequence of checks and retain voided checks. Some checks issued could not be accounted for in the accounting system.

Recommendation

The Board of Commissioners ensure two board commissioners sign all checks and prohibit the practice of signing blank checks in advance. In addition, the Board should ensure the numerical sequence of checks is properly accounted for, and voided checks are retained.

Status

**Implemented**

In September 2016, the Board approved requiring 2 signatures on all district checks. We reviewed checks issued during November 2016 and noted 2 board commissioners signed each check and the check numbers had been accounted for. Board commissioners indicated no blank checks are signed in advance. The secretary/treasurer indicated voided checks are retained and filed with the applicable month's accounting records.

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5.7 Disbursements -  
Procurement procedures

The district did not have a formal bidding policy and bids were not obtained for any goods or services during 2014. The district still had not established a formal bid policy at the time of our audit.

Recommendation

The Board of Commissioners establish formal bidding policies and procedures, including documentation requirements regarding bid specifications, the bids or quotes received, and justification for bids selected.

Status

**Implemented**

The Board adopted formal bid policies and procedures in September 2016.

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6. Accounting Controls  
and Procedures

Receipt slips were not issued, monies received were not always deposited timely, bank reconciliations were not performed, and accounting records maintained were not accurate.

6.1 Receipting and  
depositing procedures

The district's receipting and depositing procedures were poor. Official prenumbered receipt slips were not issued for monies received, and monies received were not always deposited timely.



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**Recommendation**

The Board of Commissioners ensure official prenumbered receipt slips are issued for all monies received and the numerical sequence of receipt slips is accounted for properly. The method of payment should be documented and the composition of receipts reconciled to the composition of deposits. Additionally, the Board should ensure receipts are deposited timely.

**Status**

**Not Implemented**

Board commissioners indicated the district purchased a receipt slip book in September 2016 for use by employees at the district shed. Receipt slips are not issued for monies received by the secretary/treasurer. An \$80 check received by the secretary/treasurer was dated November 14, 2016, but not deposited until November 25, 2016. The secretary/treasurer indicated his process is to pick up any monies mailed to the district on Friday, and to deposit those monies the next Friday.

**6.2 Bank reconciliations**

Formal bank reconciliations had not been prepared for the district's 2 bank accounts.

**Recommendation**

The Board of Commissioners ensure monthly bank reconciliations are performed and any differences are promptly investigated and resolved.

**Status**

**Partially Implemented**

The secretary/treasurer indicated bank accounts are reconciled quarterly. The reconciled bank balance agreed to the cash balance recorded in the computerized accounting system as of December 31, 2016.

**6.3 Accounting records**

The district did not maintain accurate accounting records. The 2014 and 2015 monthly financial reports generated from the accounting systems and presented to the Board for review did not include line of credit advances, principal and interest payments, vehicle and equipment loan payments, equipment purchases, and costs to construct a pole barn. In addition, other payments to vendors were understated on the monthly financial reports presented to the Board.

**Recommendation**

The Board of Commissioners ensure accounting records are accurately maintained.

**Status**

**Not Implemented**

The December 2016 financial reports generated from the accounting system reported annual disbursements totaling \$403,887, while the district's annual financial statements prepared by the secretary/treasurer reported annual disbursements of \$429,645. The financial reports generated from the accounting system did not include purchases of capital assets, including a



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dump truck purchase of \$23,606, which accounts for most of the difference between the accounting system and financial statements.

7. Budgetary Procedures and Financial Reporting The district did not comply with state law relating to budget preparation, and submitting financial statements or properly monitor budgets.

7.1 Budgetary procedures The district's budgets did not contain all statutorily required elements. The budgets did not include a budget message, and budgeted amounts for the 2 preceding years. Beginning available resources and estimated and actual ending available resources were not included in the budgets. Budget documents also did not present accurate actual receipts and disbursements, and the Board approved a deficit fund balance on the 2014 budget.

The Board did not adequately monitor budget-to-actual receipts and disbursements. Actual disbursements exceeded budgeted amounts in 2014 and 2015.

Recommendation

The Board of Commissioners prepare accurate annual budgets that contain all information required by state law, and ensure the budget and financial condition are adequately monitored.

Status

**Partially Implemented**

The 2017 budget did not include a budget message and beginning available and estimated ending available resources, and did not present accurate 2016 actual receipt and disbursements. The secretary/treasurer indicated he prepared the 2017 budget before the end of 2016 for the Board's approval, and did not update the budget for actual activity occurring at the end of the year. The 2017 budget included budgeted amounts for the 2 preceding years. The Board monitored budget-to-actual 2016 receipts and disbursements, and amended the budget in October 2016.

7.2 Financial reporting

The district did not file a financial report with the State Auditor's Office for the year ended December 31, 2014.

Recommendation

The Board of Commissioners submit an annual financial report to the State Auditor's Office as required by state law.

Status

**Not Implemented**

The district had not filed financial reports with the State Auditor's Office for the years ended December 31, 2014, and 2015, as of January 12, 2017.

8.1 Sunshine Law Issues and Record Retention - Meeting minutes

The Board of Commissioners did not always comply with the Sunshine Law. Neither the Board nor district personnel retained meeting minutes for meetings held prior to October 27, 2014. A roll call vote to enter into a closed session and the reason for closing the meeting, including a reference



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to a specific section of the law, was not documented for some closed sessions held from December 2014 through January 2016. Notice was not properly given for most closed sessions held. Some issues discussed in closed meetings were not allowable under the Sunshine Law.

**Recommendation**

The Board of Commissioners ensure meeting minutes are maintained for all meetings, and the vote to close a session is documented in the open minutes, along with the reason for closing the session. In addition, the Board should ensure meeting notices are given for all district meetings and only allowable subjects are discussed in closed session.

**Status**

**Implemented**

The Board maintained meeting minutes for all open meetings and held no closed sessions from September 2016 through December 2016.

**9. Road Maintenance**

An annual maintenance plan had not been prepared to document expected work on district roads and bridges, a listing of district roads was not maintained, and the district paved 2 private roads.

**9.1 Maintenance plan**

The district had not developed a formal annual maintenance plan for district roads and bridges, and did not maintain a listing of public roads under its legal authority.

**Recommendation**

The Board of Commissioners establish a formal annual maintenance plan for district roads and bridges and a listing of all public roads within the district.

**Status**

**Partially Implemented**

Board commissioners indicated a maintenance plan had not been completed, but they plan to establish a formal annual maintenance plan for district roads and bridges in the future. The Board maintains a map of all public roads within the district.

**9.2 Private roads**

During 2012, the district paved 2 private roads, did not retain documentation showing how billed amounts were calculated, and did not seek reimbursement of some of the related paving costs. One of the private roads belonged to then Commissioner Godwin, who did not fully reimburse the district for the costs of the paving work. Another citizen also did not fully reimburse the district for the costs of paving the other private road.

**Recommendation**

The Board of Commissioners ensure maintenance is performed only on public roads and seek reimbursement of the remaining costs for paving the two private roads.



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**Status**

**In Progress**

Board commissioners indicated the district discontinued performing maintenance on private roads. They said they are waiting on the outcome of the criminal cases before taking any further action.

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**10.1 Capital Asset and  
Inventory Records -  
Missing assets**

Several items purchased by the district in 2014 and 2013, were not listed on the district's capital asset inventory conducted in January 2015, and had not been located on district property.

**Recommendation**

The Board of Commissioners establish controls and procedures to monitor and account for items purchased, investigate unaccounted for items, and take necessary action to recover any missing items.

**Status**

**In Progress**

Board commissioners indicated procedures have been established to add items to the inventory records as they are purchased. They said they are waiting on the outcome of the criminal cases before taking any further action.