

Local Oversight by State Audit: Methodological Appendix

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This is the Methodological Appendix for *Local Oversight by State Audit*, 43 YALE J. ON REGUL. 531 (2026). First, this Appendix presents a table detailing results from a survey of local audits across Missouri, Florida, and Ohio. Additional information on the survey is available in Section II.B of the main Article. Next, this Appendix presents statistical analysis of the survey's findings. This analysis is discussed thoroughly in Section II.C of the main Article.

[†] Assistant Professor, Michigan State University College of Law. This Article benefitted enormously from feedback received at the State and Local Government Works in Progress Conference, International and Comparative Urban Law Conference, Chicagoland Junior Scholars Conference, and University of Richmond Junior Faculty Forum. For offering detailed comments on earlier drafts, I am particularly grateful to Charles Delmotte, Alison Gocke, Nadav Shoked, Justin Simard, and Kellen Zale. This project would have been far poorer without the statistical expertise of Bethany J. Simard, MPH.

Table 1: Local-Audit Survey Results

State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
OH	Hamilton County	827,671	\$38,016	2016	“Develop a natural resources management plan”	Yes	
OH	Hubbard Township	12,945	\$33,597	2020	“Develop a fleet maintenance plan for the police vehicle fleet”	No	Have an unwritten practice
OH	Orange Township	37,620	\$63,807	2017	“Develop a formal process for setting and updating the zoning fee schedule”	No	Left to Board discretion
OH	Orange Township	37,620	\$63,807	2017	“Develop a structured legal procurement plan”	No	Left to Board discretion
OH	Portsmouth	18,130	\$21,094	2017	“Develop standard operating procedures”	No	Have an unwritten practice
OH	Portsmouth	18,130	\$21,094	2017	“Develop a preventative maintenance plan for all city vehicles”	No	No
OH	City of Kenton	7,685	\$29,489	2015	“Develop standard operating procedures for public works department”	No	No
OH	Jefferson Township	14,134	\$62,976	2015	“Develop a land use plan for park facilities”	Yes	
OH	City of Steubenville	18,175	\$22,719	2015	“Implement a formal policy on water meter inventory and storing”	No	No
OH	City of Steubenville	18,175	\$22,719	2015	“Develop formal policies for the Utility Delinquency Review Board”	Yes	
OH	City of Niles	18,107	\$28,958	2014	“Formalize policies on interperiod equity”	No	No
OH	City of Niles	18,107	\$28,958	2014	“Develop a comprehensive staffing plan”	No	No
OH	Knox County	62,657	\$33,342	2014	“Develop written procedures for service contracts”	No	No
OH	Mahoning County	227,979	\$30,328	2014	“Design a master road replacement plan”	Yes	
OH	Mahoning County	227,979	\$30,328	2014	“Create a vehicle equipment replacement policy”	No	No
OH	City of Massillon	32,179	\$31,411	2014	“Develop a resource tax allocation plan according to community needs”	Yes	

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OH	Logan County	46,098	\$37,198	2014	“Establish written procedures . . . for contracting services”	No	No
OH	City of Elyria	52,780	\$29,710	2013	“Develop an energy conservation and management policy”	No	No
OH	City of Napoleon	8,888	\$33,739	2013	“Develop a formal sick leave policy”	Yes	
OH	City of Napoleon	8,888	\$33,739	2013	“Develop a vehicle replacement plan”	No	Have an unwritten practice
OH	City of Napoleon	8,888	\$33,739	2013	“Develop a resource allocation plan for Parks & Recreation Department income tax”	No	Left to Board discretion
OH	Village of Middlefield	2,754	\$31,547	2013	“Develop a compensatory time policy for all village employees”	Yes	
OH	Village of Middlefield	2,754	\$31,547	2013	“Create a Succession Plan for critical positions”	Yes	
OH	City of Wooster	27,021	\$30,313	2013	“Develop formal policies that communicate specific sick leave expectations”	No	No
OH	City of Chardon	5,248	\$38,852	2012	“Implement formal policies defining sick leave expectations”	Yes	
OH	City of Chardon	5,248	\$38,852	2012	“Develop policies regarding service delivery reviews and requests for proposals”	Yes	
OH	City of Chardon	5,248	\$38,852	2012	“Adopt policies that specify fees structure for ambulance, cemetery, parks and recreation”	Partially	
OH	City of Findlay	40,408	\$32,361	2012	“Implement fuel conservation policy for city vehicles”	No	No
OH	City of Findlay	40,408	\$32,361	2012	“Establish a formal preventive maintenance plan for facilities owned by the City”	No	No
OH	City of Cincinnati	309,536	\$31,735	2012	“Document snow and ice control practices in a formal plan”	Yes	
OH	City of Harrison	13,086	\$46,614	2012	“Develop a formal procedure regarding snow and ice control, street and storm maintenance”	Partially	
OH	Maumee	13,824	\$42,076	2012	“Develop policies for military leave payments”	Yes	

State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
OH	Butler County	388,420	\$36,375	2011	“Implement a policy and procedures for expending DTAC funds”	Yes	
MO	Clay County	253,085	\$42,430	2022	“Develop a formal, written contingency plan that is periodically tested, evaluated, and updated as needed, including periodic testing of data backups”	Yes	
MO	Maries County	8,454	\$29,458	2021	“Develop a written public access policy”	Yes	
MO	Oregon County	8,783	\$22,397	2021	“Develop a written public access policy”	Yes	
MO	St. Louis County	999,703	\$41,920	2020	“Develop . . . formal written personnel policies for appointed employees, including policies concerning increases in salary or pay rate”	No	No
MO	St. Louis County	999,703	\$41,920	2020	“Establish formal policies and procedures for best and final offers”	No	No
MO	Douglas County	11,803	\$25,243	2020	“Work with the Sheriff to establish policies that clearly document required working hours for deputies, including whether leave hours will count toward the required number of working hours and how compensatory time will be calculated”	Yes	
MO	Stone County	31,314	\$27,766	2020	“Work with the court to establish a policy outlining the fees to assess wards and estates”	No	Have an unwritten practice
MO	Barry County	34,701	\$31,052	2019	“Work with the Circuit Judge, Probate Division, to establish a formal policy outlining the fee amount to assess wards and estates”	Yes	
MO	Dallas County	17,158	\$24,331	2019	“The County Commission has not issued an order or ordinance giving the Recorder of Deeds authority to provide passport services”	No	Issue no longer exists
MO	Clinton County	21,155	\$37,803	2018	“Establish a formal policy for the disposal of county property and require written approval be obtained prior to the disposal of county property”	No	No

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State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
MO	Lewis County	9,987	\$24,442	2018	“Work with the court to establish a policy outlining the fee amount to assess wards and estates and ensure fees are assessed and paid to the county for all applicable wards and estates”	No	Have an unwritten practice
MO	Lewis County	9,987	\$24,442	2018	“Develop a written policy for access to public records”	No	No
MO	Gentry	6,219	\$31,558	2017	“Work with the Circuit Judge, Probate Division, to establish a formal policy outlining the fee amount to assess wards”	No	Have an unwritten practice
MO	Wright	18,475	\$23,930	2016	“Develop documented plans for . . . properties purchased”	No	No
MO	Stone	31,314	\$27,766	2016	“Revise the personnel policy to address related employees”	Yes	
MO	Ozark	8,688	\$23,516	2016	“Revise the county personnel policy to address the use of unearned leave and discontinue the practice of allowing negative leave balances”	No	Issue no longer exists
MO	Douglas County	11,803	\$25,243	2016	“Revise the personnel policies to adequately address compensatory time, related employees, and maternity leave”	Yes	
MO	Henry	22,064	\$29,648	2015	“Develop written policies regarding procedures for the public to obtain access to, or copies of, public records”	Yes	
MO	Phelps	44,843	\$28,532	2015	“Revise the personnel policy to address issues involving related employees”	No	No
MO	Monroe	8,668	\$30,594	2015	“Develop formal policies and procedures regarding culvert sales”	No	Issue no longer exists
MO	Hickory	8,452	\$21,300	2015	“Adopt a comprehensive written vehicle use policy”	Yes	
MO	Lewis County	9,987	\$24,442	2014	“Establish written policies and procedures regarding public access to county records”	No	No
MO	Taney	56,202	\$26,777	2014	“Prepare a long-term plan for the use of [disbursements in the Sewer Fund budget]”	Yes	

State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
MO	Morgan	21,169	\$25,879	2014	“Develop a long-term plan regarding the use of NID maintenance levy monies”	No	No
MO	Bollinger	10,658	\$24,423	2013	“Revise the personnel policy to address overtime and issues involving related employees”	Partially	
MO	Gentry	6,219	\$31,558	2013	“Reevaluate the practice of selling culverts to residents. If the county continues to provide this service, the County Commission should develop formal policies and procedures regarding culvert sales”	No	Issue no longer exists
MO	Pike	17,719	\$31,235	2013	“Establish written policies and procedures regarding public access to county records”	Yes	
MO	Oregon County	8,783	\$22,397	2013	“Develop formal contingency plans for the various computer systems”	Yes	
MO	Mississippi	12,305	\$18,412	2013	“Work with county officials to develop formal contingency plans for the various computer systems”	Yes	
MO	Mississippi	12,305	\$18,412	2013	“Work with the Associate Circuit Judge to establish a formal policy outlining a fee schedule and criteria to use in determining fee amounts to charge”	Yes	
MO	Knox County	3,772	\$19,946	2012	“Develop centralized policies and procedures over sales of road and bridge materials to the public”	No	Have an unwritten practice
MO	Polk	31,877	\$26,550	2012	“Evaluate whether continued involvement in the recycling center is in the best interest of the county. If involvement is continued, the County Commission should . . . develop policies regarding user fees and disposition of collected recyclables”	No	Issue no longer exists
MO	Lawrence	38,231	\$27,875	2012	“Revise the county personnel policy to address the use of unearned leave and discontinue the practice of allowing negative leave balances”	No	No
MO	Clark	6,693	\$28,341	2012	“Work with county officials to develop formal contingency plans for the various computer systems”	Yes	

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MO	Stone	31,314	\$27,766	2012	“Consider adopting a policy that defines leave benefits provided to salaried employees”	No	No
MO	Stone	31,314	\$27,766	2012	“Develop a plan to utilize the funds [in the Recorder User Fee Fund balance]”	No	No
MO	Schuyler	4,066	\$28,582	2012	“Develop formal policies and procedures over sales to the public”	No	Issue no longer exists
MO	Orrick	788	\$36,607	2022	“Implement procedures to ensure properties conveyed for little or no consideration to private individuals and corporations are used for a public purpose”	No	Issue no longer exists
MO	Polo	473	\$28,942	2022	“Develop a written public access policy for city records”	No	No
MO	Polo	473	\$28,942	2022	“Establish, by ordinance, the compensation of city officials and employees”	Yes	
MO	Rockville	197	\$21,576	2022	“Establish an ordinance for partial payments and create policies and procedures governing the process that should include at least (1) each customer having a written payment plan, and (2) approval of each plan by someone independent of the utility's accounting functions”	Yes	
MO	Rockville	197	\$21,576	2022	“The Board should establish, by ordinance, a conflicts of interest policy and personnel policy addressing the supervision of related employees, trash rates, and water meter deposits”	Partially	
MO	Fairview	398	\$23,182	2022	“Establish an ordinance for partial payments and create policies and procedures governing the process that should include at least (1) a written payment plan for each partial payer, and (2) approval of each plan by someone independent of the utility's accounting functions”	Yes	
MO	Fairview	398	\$23,182	2022	“Establish a formal annual street maintenance plan”	Yes	

State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
MO	Cross Timbers	377	\$27,721	2022	“If the Board wants to allow partial payments, the Board should establish a written partial payment policy, review and approve customer payment agreements, and monitor delinquent accounts”	Yes	
MO	Cross Timbers	377	\$27,721	2022	“Develop a written public access policy”	No	No
MO	St. Louis City	286,578	\$36,148	2022	“Develop a pricing policy for the sale of LCRA property and retain documentation to support sale prices”	No	Have an unwritten practice
MO	Town and Country	11,575	\$71,425	2022	“The Board of Aldermen should update the city code on competitive bidding to include professional services”	Yes	
MO	Homestead Village	157	\$40,250	2021	“Establish an ordinance formalizing the policy and procedures allowing customers to make partial payments, and include obtaining a written payment agreement”	Yes	
MO	Homestead Village	157	\$40,250	2021	“Develop a written public access policy for city records”	Yes	
MO	Homestead Village	157	\$40,250	2021	“The Board should establish by ordinance, the terms and compensation for all city officials and employees, procedures for credit card usage, and procedures for pay agreements with sewer customers”	Yes	
MO	St. Louis City	286,578	\$36,148	2021	“Implement a formal process for performing physical inventories of seized property”	Yes	
MO	Forsyth	2,731	\$27,077	2021	“Discontinue allowing collection of partial payments or establish an ordinance outlining the procedures allowing customers to make partial payments”	No	No
MO	Clever	2,926	\$36,346	2020	“Develop plans, including a cost-benefit analysis prior to purchase, for the use and purchase of real estate”	No	No

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MO	Clever	2,926	\$36,346	2020	“Discontinue allowing customer partial payments or establish an ordinance allowing them. If a partial payment ordinance is established, also create policies and procedures governing the process that should include at least (1) each customer having a written payment plan and (2) approval of each plan by someone independent of the utility's accounting functions”	Yes	
MO	Edgar Springs	125	\$20,625	2020	“Establish formal bidding policies and procedures”	No	No
MO	Edgar Springs	125	\$20,625	2020	“Develop a written public access policy”	Yes	
MO	St. Louis City	286,578	\$36,148	2020	“Establish complete, formal procurement policies and procedures”	Yes	
MO	St. Louis City	286,578	\$36,148	2020	“Establish a policy regarding acceptable levels of developer fees for TIF projects”	Yes	
MO	Parma	558	\$33,676	2020	“Establish the compensation of city officials and employees by ordinance”	Yes	
MO	Parma	558	\$33,676	2020	“Adopt detailed personnel policies”	Yes	
MO	Parma	558	\$33,676	2020	“Develop a formal, written contingency plan”	No	No
MO	Monroe City	3,176	\$29,872	2020	“Develop plans, including a cost-benefit analysis, for the use of city-owned property”	No	No
MO	Monroe City	3,176	\$29,872	2020	“Adopt an ordinance detailing economic incentives offered to businesses located in or relocating to the city”	Partially	
MO	Monroe City	3,176	\$29,872	2020	“Establish a policy to address the procurement of professional services”	No	No

State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
MO	Monroe City	3,176	\$29,872	2020	“Work with the Monroe City Area Fire Protection District Board to develop written policies and procedures outlining specific steps and criteria to be followed for billing and collection activities”	No	No
MO	Otterville	392	\$28,182	2020	“Establish a written personnel policy”	Yes	
MO	Bellerive Acres	421	\$59,044	2019	“Establish formal bidding policies and procedures”	No	No
MO	Bellerive Acres	421	\$59,044	2019	“Establish the compensation of all city officials and employees by ordinance”	No	No
MO	Bellerive Acres	421	\$59,044	2019	“Develop a written public access policy”	No	No
MO	St. Louis City	286,578	\$36,148	2019	“Establish a comprehensive economic development plan that defines parameters for establishing and approving local taxing districts”	Yes	
MO	St. Louis City	286,578	\$36,148	2019	“Establish procedures to perform and document an evaluation of CID petitions to ensure a potential district is in the best interest of the public before adopting an ordinance establishing the district”	Yes	
MO	St. Louis City	286,578	\$36,148	2019	“Establish procedures to perform an evaluation of proposed TDD projects and document their results to ensure the project is in the best interest of the public and the cost of the project is a prudent use of taxpayer funds before approval”	Yes	
MO	Silex	314	\$23,393	2019	“The Board should establish, by ordinance, the terms and compensation of all city officials and employees; trash rates; procedures for fuel credit card use, travel and conflict of interest policies; and the fees charged for bad checks, community center rental, towing, and vehicle lockouts”	Partially	
MO	Silex	314	\$23,393	2019	“Establish a formal annual street maintenance plan”	No	No

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State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
MO	City of Miller	727	\$24,153	2019	“Establish procedures for handling future situations when the city receives information regarding a person potentially unqualified to run for or hold office, including transmitting this information to the appropriate authority”	Yes	
MO	City of Miller	727	\$24,153	2019	“Develop a formal, written contingency plan that is periodically tested, evaluated, and updated as needed”	No	No
MO	St. Louis City	286,578	\$36,148	2019	“Establish . . . physical access policies and procedures”	Yes	
MO	City of Ferrelview	635	\$30,156	2019	“Establish a written policy regarding partial payments and ensure signed written payment agreements are prepared and approved by the Board”	Yes	
MO	City of Ferrelview	635	\$30,156	2019	“Develop a formal street maintenance plan”	Yes	
MO	City of Ferrelview	635	\$30,156	2019	“Establish policies and procedures for the sale of village assets”	No	No
MO	City of Ferrelview	635	\$30,156	2019	“The Board should also establish and or update, by ordinance, village employees' compensation and fees for village services”	Yes	
MO	City of Ferrelview	635	\$30,156	2019	“Develop a formal, written contingency plan”	No	No
MO	Hamilton	1,879	\$32,944	2019	“Establish a formal annual maintenance plan . . . for repairing and maintaining city streets that efficiently uses available resources”	Yes	
MO	Seymour	1,932	\$25,325	2018	“Establish the compensation of all city officials and employees by ordinance, and ensure city code and city personnel policies reflect current procedures”	Partially	
MO	Greenville	444	\$17,083	2018	“Develop a formal, written contingency plan that is periodically tested, evaluated, and updated as needed”	Partially	

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MO	Glasgow	1,143	\$29,176	2018	“Develop a written policy for the clothing allowance program”	Yes	
MO	Winona	810	\$17,056	2018	“Establish formal bidding policies and procedures”	Yes	
MO	Winona	810	\$17,056	2018	“Develop a formal, written contingency plan”	No	No
MO	Bethany	3,113	\$24,500	2018	“Revise the city code to clarify when shut off of service is required”	Yes	
MO	Bethany	3,113	\$24,500	2018	“Establish the compensation of all city officials and employees by ordinance”	No	No
MO	Amoret	135	\$17,143	2017	“The Board should establish procedures for handling future situations when the city receives information regarding a person potentially unqualified to run for or hold office”	Yes	
MO	Amoret	135	\$17,143	2017	“Establish a formal bidding policy and ensure all applicable purchases are made in accordance with the policy”	Yes	
MO	Amoret	135	\$17,143	2017	“Develop a written public access policy”	No	No
MO	Amoret	135	\$17,143	2017	“Establish a formal annual street maintenance plan”	Yes	
MO	Lexington	4,592	\$39,024	2017	“Revise the city ordinance to specify when utility services will be disconnected for non-payment”	Yes	
MO	Lexington	4,592	\$39,024	2017	“Clarify city code to provide a more comprehensive bid policy”	Yes	
MO	Northwoods	3,700	\$25,256	2017	“Ensure the facilities rental policy addresses rentals by employees and establishes proper documentation and approval procedures for fee reductions and waivers”	Yes	
MO	Northwoods	3,700	\$25,256	2017	“Establish the compensation of all city officials and employees by ordinance”	No	No

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State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
MO	Wellston	1,913	\$23,944	2017	“Clarify city code to indicate when bidding or solicitation of proposals is required”	Yes	
MO	Harrisonville	10,024	\$32,955	2017	“Establish a policy to address the selection of professional services”	Yes	
MO	Harrisonville	10,024	\$32,955	2017	“Implement a change order policy that includes requirements for monitoring change orders and provides guidance on when bidding for substantial project changes is required”	Yes	
MO	Rich Hill	1,384	\$19,080	2016	“Develop a plan to utilize the [real estate] purchased”	No	No
MO	Huntsville	1,748	\$26,756	2016	“Adopt a bid policy”	No	Have an unwritten practice
MO	Sparta	2,442	\$30,609	2016	“Develop a formal, written contingency plan”	Yes	
MO	Sparta	2,442	\$30,609	2016	“Develop written policies regarding public access to city records”	Yes	
MO	McCord Bend	240	\$19,750	2016	“Establish a written policy regarding partial payments”	No	No
MO	McCord Bend	240	\$19,750	2016	“Establish a formal annual street maintenance plan”	No	No
MO	McCord Bend	240	\$19,750	2016	“Develop written policies regarding procedures to obtain access to or copies of public records”	No	No
MO	South Greenfield	106	\$13,875	2016	“Develop written policies regarding procedures to obtain access to, or copies of, public records”	Yes	
MO	St. Louis City	286,578	\$36,148	2016	“Develop . . . a procurement policy”	Yes	
MO	St. Louis City	286,578	\$36,148	2016	“Develop comprehensive and clearly written personnel policies”	Yes	
MO	Gallatin	1,747	\$26,136	2015	“Establish formal bidding policies and procedures”	Yes	
MO	Village of Luray	62	\$21,250	2015	“Establish a written policy regarding partial payments for delinquent accounts”	No	No

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MO	Village of Luray	62	\$21,250	2015	“Develop written policies regarding procedures to obtain access to, or copies of, public records”	No	No
MO	Village of Luray	62	\$21,250	2015	“The Board should also establish, by ordinance, the Village Clerk’s duties and compensation, and address the wastewater system procedures”	No	No
MO	City of Joplin	51,848	\$26,784	2015	“Establish a policy to address the payment of employee memberships and professional licenses”	No	Have an unwritten practice
MO	City of Bunceton	298	\$29,327	2015	“Develop written policies regarding procedures to obtain access to, or copies of, public records”	Yes	
MO	City of Dixon	1,158	\$28,190	2015	“Establish formal bidding policies and procedures”	No	No
MO	City of Kimmswick	122	\$36,731	2014	“Establish a policy to address compensating festival workers”	No	Left to Board discretion
MO	City of Kimmswick	122	\$36,731	2014	“Establish policies and procedures concerning related parties”	No	No
MO	Village of Country Club	3,191	\$38,207	2014	“Establish a formal annual maintenance plan for village streets”	Yes	
MO	Village of Country Club	3,191	\$38,207	2014	“Establish, by ordinance, certain officials’ duties and compensation”	Yes	
MO	City of Pevely	6,012	\$37,194	2014	“The Board of Aldermen should develop a comprehensive written policy regarding the use of cellular phones”	Yes	
MO	City of Leeton	684	\$29,914	2014	“Establish a policy that documents procedures and requirements for allowing customers to pay outstanding balances over a period of time”	No	No
MO	City of Leeton	684	\$29,914	2014	“Establish formal bidding policies and procedures”	Yes	
MO	City of Savannah	5,068	\$30,587	2013	“Develop a formal, written contingency plan”	No	No
MO	Liberal	794	\$23,333	2013	“Establish formal bidding policies and procedures”	Yes	

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MO	Marshfield	7,501	\$30,013	2013	“Develop plans for the utilization of city owned property”	Yes	
MO	Marshfield	7,501	\$30,013	2013	“Establish the compensation of all city officials and employees by ordinance”	Yes	
MO	Deerfield	47	\$19,808	2013	“Develop written policies regarding procedures to obtain access to, or copies of, public village records”	No	No
MO	Deerfield	47	\$19,808	2013	“Establish formal written bidding policies and procedures”	No	No
MO	Diamond	982	\$36,250	2013	“Establish a formal written policy regarding partial payments for delinquent accounts”	No	No
MO	Village of Altamont	156	\$17,500	2012	“Establish a formal policy that documents procedures and requirements for customers to be allowed to pay outstanding water, sewer, and trash balances over a period of time and obtain signed written payment agreements”	No	No
MO	Clarksdale	310	\$26,442	2012	“Establish formal bidding policies and procedures”	Yes	
MO	City of Peculiar	5,675	\$37,037	2012	“The Board of Aldermen ensure ordinances are updated to establish current compensation for the Mayor and Board of Aldermen, and establish a term and compensation for the City Clerk”	Yes	
MO	Forsyth	2,731	\$27,077	2012	“Establish the compensation of all city officials by ordinance”	Yes	
MO	Hume	348	\$26,190	2012	“Establish formal bidding policies and procedures”	No	Have an unwritten practice
FL	City of Deerfield Beach	86,455	\$30,526	2022	“City policies could be enhanced to provide for better accountability of City-owned property items”	No	Have an unwritten practice
FL	Gainesville	142,414	\$24,528	2022	“We recommend that City ordinances be amended to establish additional GCRA accountability and transparency provisions”	Yes	

State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
FL	Port Richey	3,132	\$28,716	2021	“The PRCRA Board should establish policies and procedures governing all aspects of PRCRA operations”	No	No
FL	Port Richey	3,132	\$28,716	2021	“The PRCRA should establish anti-fraud policies and procedures for communicating, investigating, and reporting known or suspected fraud”	Yes	
FL	Palm Beach County	1,494,805	\$36,933	2021	“The Clerk should establish policies addressing the use of separation agreements”	Yes	
FL	Palm Beach County	1,494,805	\$36,933	2021	“Establish policies for procuring collection agency services”	Yes	
FL	Palm Beach County	1,494,805	\$36,933	2021	“Establish policies and procedures addressing payments for legal services for representation of the Clerk or a Clerk employee. Such policies and procedures should address the circumstances under which such payments are permitted”	Yes	
FL	Citrus County	155,173	\$28,941	2021	“Establish appropriate policies and procedures for acquiring professional services”	No	Issue no longer exists
FL	City of Melbourne	84,982	\$32,156	2021	“Establish land acquisition policies and procedures”	Yes	
FL	City of Melbourne	84,982	\$32,156	2021	“The City should establish policies and procedures that require, before taking title to land, documented inquiries with previous owners and the DEP about potential contamination on or adjacent to proposed site acquisitions, the conduct of ESAs, and communication of identified concerns to City management and the City Council. Such policies and procedures should also require that land acquisition contracts establish the seller and buyer’s responsibilities for remediating any air, water, or soil contaminations and that the terms of the contracts not be amended or waived without City Council approval”	Yes	

Local Oversight by State Audit

State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
FL	City of Melbourne	84,982	\$32,156	2021	“The Downtown CRA Board and Riverfront CRA Board should establish policies and procedures governing all aspects of CRA operations”	Yes	
FL	City of Melbourne	84,982	\$32,156	2021	“To protect the Downtown CRA’s interests and provide assurance of satisfactory completion of development projects, the CRA should establish procedures that require, prior to executing a contract with a developer, the developer to provide guarantees for payments, such as letters of credit, payment and performance bonds, or other forms of security”	Yes	
FL	City of Gulf Breeze	6,372	\$48,871	2020	“The City should establish effective policies and procedures for acquisitions of real property”	Yes	
FL	City of Gulf Breeze	6,372	\$48,871	2020	“The City should establish policies and procedures that require, prior to real property acquisitions or conditional use permit applications: Consultation with appropriate legal counsel regarding the reasonableness, practicality, and enforceability of any concessions associated with the real property acquisition or conditional use, including concessions that will result in additional costs to the City after the acquisition or permit issuance”	Yes	
FL	City of Gulf Breeze	6,372	\$48,871	2020	“The City should establish policies and procedures that require independent appraisals of current property values be obtained and considered by the City Council prior to selling surplus City-owned real property”	Yes	
FL	City of Gulf Breeze	6,372	\$48,871	2020	“The City should ensure the establishment of policies and procedures governing all significant aspects of GBFS and CTA operations”	Yes	

State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
FL	City of Gulf Breeze	6,372	\$48,871	2020	“The City should establish policies and procedures addressing loans to and from related organizations”	Yes	
FL	City of Gulf Breeze	6,372	\$48,871	2020	“The City should establish effective policies and procedures for motor vehicle repairs and maintenance”	No	No
FL	City of Gulf Breeze	6,372	\$48,871	2020	“The City should establish procedures for identifying potential and actual conflicts of interest when procuring goods and services and require documentation of the procedures performed”	Yes	
FL	City of Gulf Breeze	6,372	\$48,871	2020	“The City should establish policies and procedures to properly account for and safeguard TPP [tangible personal property]”	No	No
FL	City of Palm Bay	121,513	\$30,483	2019	“The City should establish policies and procedures to require and ensure that City records are maintained to justify all pay increases”	Yes	
FL	City of Palm Bay	121,513	\$30,483	2019	“The City should establish policies and procedures to require, for each special event, City Council approval”	Yes	
FL	City of Palm Bay	121,513	\$30,483	2019	“The City should establish appropriate policies and procedures for making donations to external organizations”	Yes	
FL	City of Palm Bay	121,513	\$30,483	2019	“We recommend that the City further enhance policies and procedures by: Requiring City Council approval of offers below the listing prices for all land parcels, regardless of acreage [and] Prohibiting real estate professionals, and the family members of those professionals, involved in the valuation of City-owned property from purchasing or having an interest in acquiring land parcels being offered by the City for sale”	Yes	
FL	City of Palm Bay	121,513	\$30,483	2019	“The City should establish policies and procedures for communicating, investigating, and reporting known or suspected fraud”	Yes	

Local Oversight by State Audit

State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
FL	City of Palm Bay	121,513	\$30,483	2019	“The City should establish a comprehensive IT disaster recovery plan”	Yes	
FL	City of Opa Locka	16,230	\$23,835	2019	“The City had not established surplus land disposal procedures”	Yes	
FL	City of Opa Locka	16,230	\$23,835	2019	“The City had not established policies and procedures regarding the use of its fuel pumping station”	Yes	
FL	City of Opa Locka	16,230	\$23,835	2019	“The City had not established policies and procedures for motor vehicle repairs and maintenance”	Yes	
FL	City of Opa Locka	16,230	\$23,835	2019	“The City needs to revise City ordinances to specify . . . the time frame for refunding deposits to customers”	Yes	
FL	City of Opa Locka	16,230	\$23,835	2019	“The City had not established policies and procedures for determining whether workers should be classified as employees or independent contractors”	No	Issue no longer exists
FL	City of Opa Locka	16,230	\$23,835	2019	“The City had not established policies and procedures regarding the retention of public records, including records created or maintained in electronic format such as e-mails and text messages”	Yes	
FL	City of North Miami	59,854	\$27,570	2017	“The City should establish policies and procedures for communicating, investigating, and reporting known or suspected fraud”	Yes	
FL	City of North Miami	59,854	\$27,570	2017	“City ordinances should be amended to clarify the specific percentage and dollar amount limits for individual and cumulative change orders and contract modifications that the City Manager and Purchasing Director are authorized to approve”	Yes	
FL	City of North Miami	59,854	\$27,570	2017	“The City should establish housing program policies and procedures”	Yes	

State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
FL	City of North Miami	59,854	\$27,570	2017	“The City should enhance City contracting procedures to demonstrate that contracts are awarded and modified in a fair, equitable, and economical manner”	Yes	
FL	City of North Miami	59,854	\$27,570	2017	“The City should establish a disaster recovery plan”	Yes	
FL	City of North Miami	59,854	\$27,570	2017	“The City should establish an IT security incident response plan”	Yes	
FL	Putnam County	73,604	\$25,826	2017	“We . . . recommend that the BCC develop and implement procedures that require DPW personnel to identify of record the exact locations for all culvert installations and to document that the culverts were installed on public land or, if installed on privately owned land, the specific BCC actions that contributed to the need for the culvert, that an easement was obtained, and the public purpose served for the culvert installations”	No	No
FL	Putnam County	73,604	\$25,826	2017	“The BCC should establish policies and procedures for evaluating the suitability of proposed construction sites and preparing information to be included in public announcements for CME services”	No	Left to Board discretion
FL	Putnam County	73,604	\$25,826	2017	“The BCC should develop and implement an anti-fraud policy to aid in the mitigation, detection, and prevention of fraud”	Yes	
FL	Walton County	76,618	\$37,603	2017	“Revise the BCC policies and procedures to require use of detailed descriptions of rating criteria and instructions for reviewing and evaluating RFQ responses and explanations when evaluator scores vary significantly for a specific criterion”	Yes	

Local Oversight by State Audit

State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
FL	City of Palatka	10,471	\$22,495	2017	“To protect the City’s interests in the event of unsatisfactory developer performance or incomplete development projects, the City should establish procedures to require a developer to provide written guarantees for payment, such as letters of credit, payment and performance bonds, or other forms of security, prior to executing a contract with the developer”	Yes	
FL	City of Palatka	10,471	\$22,495	2017	“The City should develop and implement anti-fraud policies and procedures to aid in the mitigation, detection, and prevention of fraud”	Yes	
FL	City of Archer	908	\$36,295	2016	“The City Commission should determine whether credit cards and fuel P-cards should continue to be used for City purchases and, if so, ensure that appropriate written policies and procedures governing the assignment and use of the cards are established”	Yes	
FL	City of Archer	908	\$36,295	2016	“The City should establish anti-fraud policies and procedures to aid in the mitigation, detection, and prevention of fraud”	Yes	
FL	City of Starke	5,756	\$26,724	2014	“The City should amend or adopt its ordinances to ratify the salary increases provided to the elected officials from October 2006 through February 2013, or return the salaries to their previous levels”	Yes	
FL	City of Starke	5,756	\$26,724	2014	“The Commission should determine whether and by whom credit cards should be used and, if so, establish written policies and procedures governing their control and use”	Yes	
FL	City of Starke	5,756	\$26,724	2014	“The City should establish procedures to document the relevant facts and circumstances upon which workers are classified as independent contractors rather than employees”	No	Issue no longer exists

State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
FL	City of Starke	5,756	\$26,724	2014	“The City should develop comprehensive written policies and procedures over the use of and accounting for City-owned motor vehicles to ensure adequate accountability for those assets”	Yes	
FL	City of Hampton	472	\$23,015	2014	“The City Council should formally adopt a leave policy for its employees, and ensure that such policy is communicated to, and complied with by, its employees”	Yes	
FL	City of Hampton	472	\$23,015	2014	“The City Council should determine whether credit cards and charge accounts should be used and, if so, establish written policies and procedures governing the control and use of credit cards and charge accounts”	Yes	
FL	City of Hampton	472	\$23,015	2014	“The City Council should establish written policies and procedures for the use and monitoring of cellular telephones”	No	Issue no longer exists
FL	City of Hampton	472	\$23,015	2014	“The City Council should establish policies and procedures for the assignment of motor vehicles to employees for 24-hour use”	No	Issue no longer exists
FL	Okaloosa County	212,021	\$37,287	2013	“The CCC should establish policies and procedures designed to identify and prevent potential conflicts of interest”	Yes	
FL	Delray Beach	66,646	\$37,048	2013	“The CRA Board should establish fraud policies and procedures that clearly identify actions constituting fraud, incident reporting procedures, responsibility for fraud investigation, and consequences of fraudulent behavior”	Yes	
FL	Delray Beach	66,646	\$37,048	2013	“The CRA Board should adopt written policies and procedures for real property acquisitions”	Yes	
FL	City of Hollywood	152,764	\$32,054	2013	“The City should develop guidelines for the timely recording, review, and approval of City Commission minutes”	Yes	

Local Oversight by State Audit

State	Gov't	Population	Median Income	Year	Recommendation	Implemented?	Reason Given for Non-Implementation?
FL	Okaloosa County	212,021	\$37,287	2013	“The BCC should implement policies and procedures to ensure that future purchases of goods and services are not made from vendors in which a potential conflict of interest exists”	Yes	
FL	Islamorada Village of Islands	7,044	\$45,852	2012	“The Village should develop policies and procedures to ensure, for contracts with renewal provisions, that a competitive selection process is used in determining whether renewing a contract is in the Village’s best interest”	Yes	

Based on interviews conducted by the author. Notes on file with author.

“**Median Income**” references a local government's per capita median income, as of the 2022 American Community Survey. See U.S. Census Bureau, American Community Survey Table S0601 (2022), <https://data.census.gov/table/ACSST1Y2022.S0601?y=2022> [<https://perma.cc/UJX5-6AUC>].

“**Population**” references a local government's population, as of the 2022 American Community Survey. See U.S. Census Bureau, American Community Survey Table S0601 (2022), <https://data.census.gov/table/ACSST1Y2022.S0601?y=2022> [<https://perma.cc/UJX5-6AUC>].

Table 2: Audit-Recommendation Adoption Analysis

Characteristics	Bivariate			Median Income + Population + State		
	OR	95% CI	p-Value	OR	95% CI	p-Value
Florida	ref.					
Missouri	0.20**	(0.06,0.63)	0.006	0.27*	[0.08,0.87]	0.029
Ohio	0.13**	(0.03,0.55)	0.006	0.11**	[0.02,0.48]	0.004

Note: *: p <0.05, **: p<0.01

“**Median Income**” references a local government's per capita median income, as of the 2022 American Community Survey. *See* U.S. CENSUS BUREAU, AMERICAN COMMUNITY SURVEY TABLE S0601 (2022), <https://data.census.gov/table/ACSST1Y2022.S0601?y=2022> [<https://perma.cc/UJX5-6AUC>].

“**Population**” references a local government's population, as of the 2022 American Community Survey. *See* U.S. CENSUS BUREAU, AMERICAN COMMUNITY SURVEY TABLE S0601 (2022), <https://data.census.gov/table/ACSST1Y2022.S0601?y=2022> [<https://perma.cc/UJX5-6AUC>].

Analysis performed by Bethany J. Simard, MPH.

Table 3: Audit-Recommendation Adoption
Controlling for State and Income

Characteristic	Bivariate			Median Income + Population + State		
	OR	95% CI	p-Value	OR	95% CI	p-Value
Population > Mean	4.07*	(1.05,15.75)	0.042	1.65	[0.44,6.22]	0.462

Note: *: p <0.05, **: p<0.01

“**Median Income**” references a local government's per capita median income, as of the 2022 American Community Survey. *See* U.S. CENSUS BUREAU, AMERICAN COMMUNITY SURVEY TABLE S0601 (2022), <https://data.census.gov/table/ACSST1Y2022.S0601?y=2022> [<https://perma.cc/UJX5-6AUC>].

“**Population**” references a local government's population, as of the 2022 American Community Survey. *See* U.S. CENSUS BUREAU, AMERICAN COMMUNITY SURVEY TABLE S0601 (2022), <https://data.census.gov/table/ACSST1Y2022.S0601?y=2022> [<https://perma.cc/UJX5-6AUC>].

Analysis performed by Bethany J. Simard, MPH.

Table 4: Audit-Recommendation Adoption
Controlling for State and Population

Characteristic	Bivariate			Median Income + Population + State		
	OR	95% CI	p-Value	OR	95% CI	p-Value
Median Income > Mean	3.00*	(1.09,8.22)	0.033	3.00*	[1.15,7.88]	0.025

Note: *: p <0.05, **: p<0.01

“**Median Income**” references a local government's per capita median income, as of the 2022 American Community Survey. *See* U.S. CENSUS BUREAU, AMERICAN COMMUNITY SURVEY TABLE S0601 (2022), <https://data.census.gov/table/ACSST1Y2022.S0601?y=2022> [<https://perma.cc/UJX5-6AUC>].

“**Population**” references a local government's population, as of the 2022 American Community Survey. *See* U.S. CENSUS BUREAU, AMERICAN COMMUNITY SURVEY TABLE S0601 (2022), <https://data.census.gov/table/ACSST1Y2022.S0601?y=2022> [<https://perma.cc/UJX5-6AUC>].

Analysis performed by Bethany J. Simard, MPH.