

# OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST  
FISCAL YEAR 2014  
(WITH GOVERNOR'S RECOMMENDATION)



**TOM SCHWEICH, STATE AUDITOR**

## DEPARTMENT OVERVIEW PARAGRAPH

The Office of the State Auditor is established pursuant to Article IV, Section 13, of the Missouri Constitution. The State Auditor is responsible for auditing all state agencies, boards, commissions, judicial circuits, counties that do not have a county auditor, and political subdivisions when requested by petition or the governor.

All audits are conducted in an impartial, nonpartisan manner, in accordance with authority provided in state statute and pursuant to governmental auditing standards issued by the U.S. General Accounting Office (GAO). State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

The Office of the State Auditor is also required to review and register all general obligation bonds issued by the State of Missouri and most political subdivisions to ensure the bonds comply with both state law and the conditions of the contracts under which they were issued.

The Office of the State Auditor prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State.

In addition, the Office of the State Auditor annually reviews and certifies property tax rates for all Missouri taxing authorities to ensure compliance with state law.

State Auditor's Reports and Oversight Evaluation

Program or Division Name	Type of Report	Date Issued	Website
NA			

### Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
NA			

**NEW DECISION ITEM**  
**RANK: 1 OF \_\_\_\_\_**

<b>Office of the State Auditor</b>	<b>Budget Unit</b> 25101C
<b>DI Name: Pay Plan FY13-Cost to Continue</b>	<b>DI#: 0000014</b>

**1. AMOUNT OF REQUEST**

	FY 2014 Budget Request					FY 2014 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	3,558	346	679	4,583	PS	3,558	346	679	4,583
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>3,558</b>	<b>346</b>	<b>679</b>	<b>4,583</b>	<b>Total</b>	<b>3,558</b>	<b>346</b>	<b>679</b>	<b>4,583</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

<b>Est. Fringe</b>	909	88	174	1,171
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	909	88	174	1,171
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Conservation Commission Fund; Park Sales Tax Fund; Soil and Water Sales Tax Fund; Petition Audit Revolving Fund.

Other Funds: Conservation Commission Fund; Park Sales Tax Fund; Soil and Water Sales Tax Fund; Petition Audit Revolving Fund.

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

To pay for the costs to continue the approved FY 2013 pay plan.

**FY 2014 Office of the State Auditor**

**DECISION ITEM DETAIL**

Budget Unit	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>Pay Plan FY13-Cost to Continue - 0000013</b>								
AUDIT MANAGER	0	0.00	0	0.00	689	0.00	689	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	793	0.00	793	0.00
STAFF AUDITOR II	0	0.00	0	0.00	557	0.00	557	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	15	0.00	15	0.00
INTERN	0	0.00	0	0.00	17	0.00	17	0.00
EXECUTIVE ASSISTANT	0	0.00	0	0.00	30	0.00	30	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	116	0.00	116	0.00
CLERK-TYPIST	0	0.00	0	0.00	21	0.00	21	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	30	0.00	30	0.00
CUSTODIAN	0	0.00	0	0.00	19	0.00	19	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	637	0.00	637	0.00
STAFF AUDITOR I	0	0.00	0	0.00	708	0.00	708	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	55	0.00	55	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	36	0.00	36	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	39	0.00	39	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	49	0.00	49	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	92	0.00	92	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	187	0.00	187	0.00
STAFF AUDITOR III	0	0.00	0	0.00	191	0.00	191	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	50	0.00	50	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	0	0.00	50	0.00	50	0.00
FISCAL & ADMINISTRATIVE ASST	0	0.00	0	0.00	63	0.00	63	0.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	40	0.00	40	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	46	0.00	46	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	53	0.00	53	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>4,583</b>	<b>0.00</b>	<b>4,583</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$4,583</b>	<b>0.00</b>	<b>\$4,583</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$3,558</b>	<b>0.00</b>	<b>\$3,558</b>	<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$346</b>	<b>0.00</b>	<b>\$346</b>	<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$679</b>	<b>0.00</b>	<b>\$679</b>	<b>0.00</b>

**NEW DECISION ITEM**  
 RANK: 2 OF \_\_\_\_\_

<b>Office of the State Auditor</b>	<b>Budget Unit</b> <u>25101C</u>
<b>DI Name: General Structure Adjustment - Cost of Living</b>	<b>DI#: 0000014</b>

**1. AMOUNT OF REQUEST**

	FY 2014 Budget Request				FY 2014 Governor's Recommendation			
	GR	Federal	Other	Total	GR	Federal	Other	Total
PS	0	0	0	0	50,680	7,858	8,381	66,919
EE	0	0	0	0	0	0	0	0
PSD	0	0	0	0	0	0	0	0
TRF	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,680</b>	<b>7,858</b>	<b>8,381</b>	<b>66,919</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	12,954	2,009	2,142	17,104
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Conservation Commission Fund; Park Sales Tax Fund; Soil and Water Sales Tax Fund; Petition Audit Revolving Fund.

Other Funds: Conservation Commission Fund; Park Sales Tax Fund; Soil and Water Sales Tax Fund; Petition Audit Revolving Fund.

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

The Governor's Fiscal Year 2014 budget includes a two percent pay raise for all state employees, beginning January 1, 2014. It does not include elected officials, members of the general assembly, or judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials.

**FY 2014 Office of the State Auditor**

**DECISION ITEM DETAIL**

Budget Unit	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>Pay Plan FY14-COLA - 0000014</b>								
DEPUTY STATE AUDITOR	0	0.00	0	0.00	0	0.00	917	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	2,408	0.00
AUDIT MANAGER	0	0.00	0	0.00	0	0.00	8,489	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	8,903	0.00
STAFF AUDITOR II	0	0.00	0	0.00	0	0.00	6,247	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	0	0.00	168	0.00
INTERN	0	0.00	0	0.00	0	0.00	187	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	0	0.00	687	0.00
EXECUTIVE ASSISTANT	0	0.00	0	0.00	0	0.00	340	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	0	0.00	1,299	0.00
CLERK-TYPIST	0	0.00	0	0.00	0	0.00	239	0.00
EQUIPMENT-FACILITIES SUPERVISOR	0	0.00	0	0.00	0	0.00	341	0.00
CUSTODIAN	0	0.00	0	0.00	0	0.00	218	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	0	0.00	7,160	0.00
STAFF AUDITOR I	0	0.00	0	0.00	0	0.00	11,913	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	0	0.00	615	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	0	0.00	405	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	668	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	0	0.00	668	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	807	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	0	0.00	441	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	0	0.00	550	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	1,034	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	2,269	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	0	0.00	2,093	0.00
STAFF AUDITOR III	0	0.00	0	0.00	0	0.00	2,146	0.00
CHIEF OF STAFF	0	0.00	0	0.00	0	0.00	688	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	0	0.00	565	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	0	0.00	0	0.00	561	0.00
FISCAL & ADMINISTRATIVE ASST	0	0.00	0	0.00	0	0.00	709	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	0	0.00	825	0.00
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	0	0.00	807	0.00

**FY 2014 Office of the State Auditor**

**DECISION ITEM DETAIL**

Budget Unit	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>Pay Plan FY14-COLA - 0000014</b>								
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	0	0.00	449	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	0	0.00	514	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	0	0.00	589	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>66,919</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$66,919</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$50,680</b>	<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$7,858</b>	<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$8,381</b>	<b>0.00</b>

**NEW DECISION ITEM**  
**RANK: 3 OF \_\_\_\_\_**

<b>Department Office of the State Auditor</b>	<b>Budget Unit</b> _____
<b>Division</b> _____	
<b>DI Name House Bill 1251</b>	<b>DI#</b> _____

**1. AMOUNT OF REQUEST**

	FY 2014 Budget Request					FY 2014 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
<b>PS</b>	107,989	0	0	107,989	<b>PS</b>	0	0	0	0
<b>EE</b>	15,568	0	0	15,568	<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0	<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0	<b>TRF</b>	0	0	0	0
<b>Total</b>	<u>123,557</u>	<u>0</u>	<u>0</u>	<u>123,557</u>	<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FTE</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	55,517	0	0	55,517
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: \_\_\_\_\_

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input checked="" type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

House Bill 1251, passed by the General Assembly and signed into law on July 10, 2012 which contains additional duties for the State Auditor. The bill mandates beginning August 28, 2012 audits of solid waste management districts created under RSMo 260.305 in the same manner as the auditor may audit any agency of the state. In order to follow the law additional staffing and E&E needs are required. At this time there are 20 solid waste management districts. This decision item requests funding to become part of the State Auditor's core budget for FY14.

**NEW DECISION ITEM**  
**RANK: 3 OF \_\_\_\_\_**

<b>Department Office of the State Auditor</b>	<b>Budget Unit _____</b>
<b>Division _____</b>	
<b>DI Name House Bill 1251</b>	<b>DI# _____</b>

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

The Fiscal Note for HB 1251 includes the costs required to preform these audits. The Fiscal Note indicated that 3 Staff Auditor I's (\$107,989) are needed in FY14 to perform theses requirements. Additional funding for associated on-going E&E cost of \$15,568 are included in this request.

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Staff Auditor I	107,989	3.0					107,989	3.0	
							0	0.0	
<b>Total PS</b>	<b>107,989</b>	<b>3.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>107,989</b>	<b>3.0</b>	<b>0</b>
							0		
							0		
<b>Total EE</b>	<b>15,568</b>		<b>0</b>		<b>0</b>		<b>15,568</b>		<b>0</b>
Program Distributions							0		
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
Transfers							0		
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Grand Total</b>	<b>123,557</b>	<b>3.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>123,557</b>	<b>3.0</b>	<b>0</b>

**DECISION ITEM SUMMARY**

Budget Unit	SUPPL DEPT	SUPPL DEPT	SUPPL GOV	SUPPL GOV	SUPPL GOV	SUPPL GOV	SUPPL	SUPPL
Decision Item	REQUEST	REQUEST	RECOMMENDED	RECOMMENDED	REL RESERVE	REL RESERVE	MONTHS FOR	SUPPL
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		POSITION
Fund								
<b>OFFICE OF STATE AUDITOR</b>								
<b>HB 1251 Solid Waste Dis Audits - 2251001</b>								
PERSONAL SERVICES								
GENERAL REVENUE	89,100	2.50	89,100	2.50	0	0.00	10	3.00
TOTAL - PS	89,100	2.50	89,100	2.50	0	0.00	10	3.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	12,659	0.00	12,659	0.00	0	0.00	0	0.00
TOTAL - EE	12,659	0.00	12,659	0.00	0	0.00	0	0.00
<b>TOTAL</b>	<b>101,759</b>	<b>2.50</b>	<b>101,759</b>	<b>2.50</b>	<b>0</b>	<b>0.00</b>	<b>10</b>	<b>3.00</b>
<b>GRAND TOTAL</b>	<b>\$101,759</b>	<b>2.50</b>	<b>\$101,759</b>	<b>2.50</b>	<b>\$0</b>	<b>0.00</b>	<b>\$10</b>	<b>3.00</b>

**FY 2014 Office of the State Auditor**

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2014</b>	<b>FY 2014</b>	<b>FY 2014</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>GOV REC</b>	<b>GOV REC</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>
<b>OFFICE OF STATE AUDITOR</b>								
<b>CORE</b>								
<b>PERSONAL SERVICES</b>								
GENERAL REVENUE	5,163,365	98.38	5,632,768	137.27	5,632,768	137.27	5,632,768	137.27
STATE AUDITOR	655,928	11.33	856,967	11.00	856,967	11.00	856,967	11.00
CONSERVATION COMMISSION	43,040	0.63	43,865	1.00	43,865	1.00	43,865	1.00
PARKS SALES TAX	21,496	0.28	21,908	0.50	21,908	0.50	21,908	0.50
SOIL AND WATER SALES TAX	20,728	0.27	21,125	0.50	21,125	0.50	21,125	0.50
PETITION AUDIT REVOLVING TRUST	174,760	3.54	826,725	18.50	826,725	18.50	826,725	18.50
<b>TOTAL - PS</b>	<b>6,079,317</b>	<b>114.43</b>	<b>7,403,358</b>	<b>168.77</b>	<b>7,403,358</b>	<b>168.77</b>	<b>7,403,358</b>	<b>168.77</b>
<b>EXPENSE &amp; EQUIPMENT</b>								
GENERAL REVENUE	1,051,325	0.00	807,859	0.00	807,859	0.00	807,859	0.00
STATE AUDITOR	30,118	0.00	30,123	0.00	30,123	0.00	30,123	0.00
CONSERVATION COMMISSION	2,595	0.00	2,611	0.00	2,611	0.00	2,611	0.00
PETITION AUDIT REVOLVING TRUST	31,606	0.00	31,616	0.00	31,616	0.00	31,616	0.00
<b>TOTAL - EE</b>	<b>1,115,644</b>	<b>0.00</b>	<b>872,209</b>	<b>0.00</b>	<b>872,209</b>	<b>0.00</b>	<b>872,209</b>	<b>0.00</b>
<b>TOTAL</b>	<b>7,194,961</b>	<b>114.43</b>	<b>8,275,567</b>	<b>168.77</b>	<b>8,275,567</b>	<b>168.77</b>	<b>8,275,567</b>	<b>168.77</b>
<b>Pay Plan FY13-Cost to Continue - 0000013</b>								
<b>PERSONAL SERVICES</b>								
GENERAL REVENUE	0	0.00	0	0.00	3,558	0.00	3,558	0.00
STATE AUDITOR	0	0.00	0	0.00	346	0.00	346	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	36	0.00	36	0.00
PARKS SALES TAX	0	0.00	0	0.00	18	0.00	18	0.00
SOIL AND WATER SALES TAX	0	0.00	0	0.00	17	0.00	17	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	608	0.00	608	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>4,583</b>	<b>0.00</b>	<b>4,583</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>4,583</b>	<b>0.00</b>	<b>4,583</b>	<b>0.00</b>
<b>Pay Plan FY14-COLA - 0000014</b>								
<b>PERSONAL SERVICES</b>								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	50,680	0.00
STATE AUDITOR	0	0.00	0	0.00	0	0.00	7,858	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	402	0.00
PARKS SALES TAX	0	0.00	0	0.00	0	0.00	201	0.00

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**FY 2014 Office of the State Auditor**

**DECISION ITEM SUMMARY**

Budget Unit								
Decision Item	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>Pay Plan FY14-COLA - 0000014</b>								
PERSONAL SERVICES								
SOIL AND WATER SALES TAX	0	0.00	0	0.00	0	0.00	194	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	0	0.00	7,584	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	66,919	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>66,919</b>	<b>0.00</b>
<b>HB 1251 Solid Waste Dis Audits - 1251001</b>								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	107,989	3.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	107,989	3.00	0	0.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	15,568	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	15,568	0.00	0	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>123,557</b>	<b>3.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$7,194,961</b>	<b>114.43</b>	<b>\$8,275,567</b>	<b>168.77</b>	<b>\$8,403,707</b>	<b>171.77</b>	<b>\$8,347,069</b>	<b>168.77</b>

**CORE DECISION ITEM**

<b>Department</b>	Office of the State Auditor	<b>Budget Unit</b>	
<b>Division</b>			
<b>Core -</b>	Office of the State Auditor		

**1. CORE FINANCIAL SUMMARY**

	FY 2014 Budget Request					FY 2014 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
<b>PS</b>	5,632,768	856,967	913,623	7,403,358	<b>PS</b>	5,632,768	856,967	913,623	7,403,358
<b>EE</b>	807,859	30,123	34,227	872,209	<b>EE</b>	807,859	30,123	34,227	872,209
<b>PSD</b>	0	0	0	0	<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0	<b>TRF</b>	0	0	0	0
<b>Total</b>	<b>6,440,627</b>	<b>887,090</b>	<b>947,850</b>	<b>8,275,567</b>	<b>Total</b>	<b>6,440,627</b>	<b>887,090</b>	<b>947,850</b>	<b>8,275,567</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	2,895,806	440,567	469,694	3,806,066	<b>Est. Fringe</b>	2,895,806	440,567	469,694	3,806,066
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
<b>Other Funds:</b>	Conservation Comm (0609) Parks Sales Tax (0613) Soil & Water Sales Tax (0614) Petition Audit Revolving Trust (0648)				<b>Other Funds:</b>				

**2. CORE DESCRIPTION**

The Office of the State Auditor is required to perform various types of duties:

- State Agency Audits: Conduct audits of all state agencies, boards and commissions, including all judicial circuits and all state agencies receiving federal funds;
- County Audits: Conduct audits of all Missouri counties that do not have a county auditor;
- Peition and Special Audits: Conducts audits of political subdivisions when requested by petition or the governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State.

**3. PROGRAM LISTING (list programs included in this core funding)**

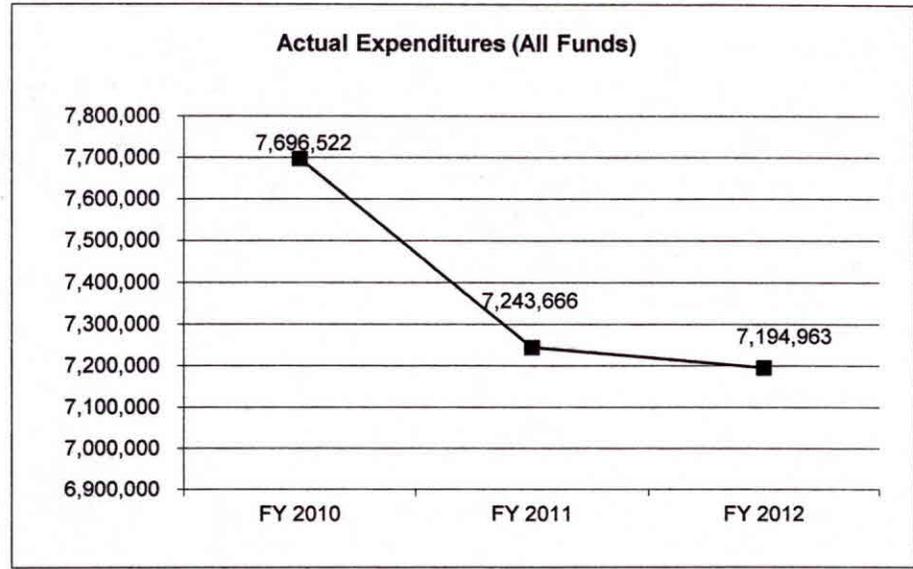
Core funding is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These dutues are required, mandatory, and result in demonstrated cost-savings to all areas of state had local government.

**CORE DECISION ITEM**

<b>Department</b>	Office of the State Auditor	<b>Budget Unit</b>	
<b>Division</b>			
<b>Core -</b>	Office of the State Auditor		

**4. FINANCIAL HISTORY**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Current Yr.
Appropriation (All Funds)	8,300,800	8,330,103	8,470,103	8,275,567
Less Reverted (All Funds)	0	0	(300,000)	0
Budget Authority (All Funds)	8,300,800	8,330,103	8,170,103	8,275,567
Actual Expenditures (All Funds)	7,696,522	7,243,666	7,194,963	0
Unexpended (All Funds)	604,278	1,086,437	975,140	8,275,567
Unexpended, by Fund:				
General Revenue	471,188	372,838	144,071	0
Federal	35,633	103,055	193,069	0
Other	97,457	610,543	638,000	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

**NOTES:**

**CORE RECONCILIATION DETAIL**

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**STATE AUDITOR**  
**OFFICE OF STATE AUDITOR**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PS	168.77	5,632,768	856,967	913,623	7,403,358	
	EE	0.00	807,859	30,123	34,227	872,209	
	<b>Total</b>	<b>168.77</b>	<b>6,440,627</b>	<b>887,090</b>	<b>947,850</b>	<b>8,275,567</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	168.77	5,632,768	856,967	913,623	7,403,358	
	EE	0.00	807,859	30,123	34,227	872,209	
	<b>Total</b>	<b>168.77</b>	<b>6,440,627</b>	<b>887,090</b>	<b>947,850</b>	<b>8,275,567</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	168.77	5,632,768	856,967	913,623	7,403,358	
	EE	0.00	807,859	30,123	34,227	872,209	
	<b>Total</b>	<b>168.77</b>	<b>6,440,627</b>	<b>887,090</b>	<b>947,850</b>	<b>8,275,567</b>	

**FLEXIBILITY REQUEST FORM**

BUDGET UNIT NUMBER: 25101C	DEPARTMENT: Office of the State Auditor
BUDGET UNIT NAME: Office of the State Auditor	DIVISION:

**1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.**

**DEPARTMENT REQUEST**

Fund			
101	PS	\$5,632,768	100% Flexibility Requested
101	E&E	\$807,859	100% Flexibility Requested
115	PS	\$856,967	100% Flexibility Requested
115	E&E	\$30,123	100% Flexibility Requested
609	PS	\$43,865	100% Flexibility Requested
609	E&E	\$2,611	100% Flexibility Requested
613	PS	\$21,908	100% Flexibility Requested
614	PS	\$21,125	100% Flexibility Requested
648	PS	\$826,725	100% Flexibility Requested
648	E&E	\$31,616	100% Flexibility Requested

**2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.**

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
400,000	565,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

**FLEXIBILITY REQUEST FORM**

BUDGET UNIT NUMBER: 25101C	DEPARTMENT: Office of the State Auditor
BUDGET UNIT NAME: Office of the State Auditor	DIVISION:

**3. Please explain how flexibility was used in the prior and/or current years.**

<b>PRIOR YEAR EXPLAIN ACTUAL USE</b>	<b>CURRENT YEAR EXPLAIN PLANNED USE</b>
Flexibility was required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.

**FY 2014 Office of the State Auditor**

**DECISION ITEM DETAIL**

Budget Unit	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>CORE</b>								
STATE AUDITOR	107,746	1.00	107,746	1.00	107,746	1.00	107,746	1.00
DEPUTY STATE AUDITOR	100,000	1.00	100,000	1.00	100,000	1.00	100,000	1.00
DIRECTOR OF AUDITS	266,298	3.04	262,650	3.00	262,650	3.00	262,650	3.00
AUDIT MANAGER	1,081,514	15.35	925,350	18.00	925,350	18.00	925,350	18.00
SENIOR AUDITOR II	400,643	8.09	970,457	22.00	970,457	22.00	970,457	22.00
STAFF AUDITOR II	410,305	10.54	680,975	18.00	680,975	18.00	680,975	18.00
AUDIT ASSISTANT	0	0.00	18,345	0.50	18,345	0.50	18,345	0.50
INTERN	15,837	0.81	20,383	5.77	20,383	5.77	20,383	5.77
DIRECTOR OF ADMINISTRATION	32,102	0.43	74,980	1.00	74,980	1.00	74,980	1.00
EXECUTIVE ASSISTANT	36,328	1.00	37,024	1.00	37,024	1.00	37,024	1.00
ADMINISTRATIVE ASSISTANT	118,134	4.23	141,578	5.00	141,578	5.00	141,578	5.00
STAFF ATTORNEY	18,621	0.45	0	0.00	0	0.00	0	0.00
CLERK-TYPIST	5,600	0.27	26,097	1.00	26,097	1.00	26,097	1.00
EQUIPMENT-FACILITIES SUPERVISR	36,419	1.00	37,163	1.00	37,163	1.00	37,163	1.00
CUSTODIAN	5,140	0.19	23,788	1.00	23,788	1.00	23,788	1.00
SENIOR AUDITOR I	600,518	13.34	780,466	19.00	780,466	19.00	780,466	19.00
STAFF AUDITOR I	360,222	9.89	1,298,989	25.50	1,298,989	25.50	1,298,989	25.50
INFO TECHNOLOGY ANALYST I	1,468	0.04	67,019	2.00	67,019	2.00	67,019	2.00
INFO TECHNOLOGY ANALYST II	4,057	0.11	44,192	1.00	44,192	1.00	44,192	1.00
INFO TECHNOLOGY ANALYST III	11,619	0.29	0	0.00	0	0.00	0	0.00
INFO TECHNOLOGY MANAGER	72,880	1.00	72,880	1.00	72,880	1.00	72,880	1.00
INFO SYSTEMS AUDIT MANAGER	72,880	1.00	72,880	1.00	72,880	1.00	72,880	1.00
GENERAL COUNSEL	88,000	1.00	88,000	1.00	88,000	1.00	88,000	1.00
INFO TECH SENIOR ANALYST I	47,138	1.00	48,041	1.00	48,041	1.00	48,041	1.00
INFO TECH SENIOR ANALYST II	58,839	1.00	59,967	1.00	59,967	1.00	59,967	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	112,673	2.00	112,673	2.00	112,673	2.00
ASSISTANT DIRECTOR OF AUDITS	247,200	3.00	247,500	3.00	247,500	3.00	247,500	3.00
SENIOR AUDITOR III	607,107	10.84	228,109	11.00	228,109	11.00	228,109	11.00
STAFF AUDITOR III	512,123	12.08	233,883	11.00	233,883	11.00	233,883	11.00
INFO SYSTMS SENIOR AUDITOR III	116,965	2.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF	85,433	1.02	75,000	1.00	75,000	1.00	75,000	1.00
LOCAL GOVERNMENT SUPERVISOR	60,377	1.00	61,534	1.00	61,534	1.00	61,534	1.00

**FY 2014 Office of the State Auditor**

**DECISION ITEM DETAIL**

Budget Unit	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>CORE</b>								
FISCAL & ADMINISTRATIVE SUPVSR	60,053	1.00	61,204	1.00	61,204	1.00	61,204	1.00
FISCAL & ADMINISTRATIVE ASST	76,067	2.00	77,303	2.00	77,303	2.00	77,303	2.00
DIR OF COMM/SR POLICY ADVISOR	90,000	1.00	90,000	1.00	90,000	1.00	90,000	1.00
CHIEF LITIGATION COUNSEL	88,000	1.00	88,000	1.00	88,000	1.00	88,000	1.00
SENIOR LEGISLATIVE ADVISOR	41,100	0.93	48,920	1.00	48,920	1.00	48,920	1.00
MEDIA DIRECTOR	58,654	1.07	56,054	1.00	56,054	1.00	56,054	1.00
SPECIAL ADVISOR	63,000	1.00	64,208	1.00	64,208	1.00	64,208	1.00
INFO TECH PROJECT MANAGER	20,930	0.42	0	0.00	0	0.00	0	0.00
<b>TOTAL - PS</b>	<b>6,079,317</b>	<b>114.43</b>	<b>7,403,358</b>	<b>168.77</b>	<b>7,403,358</b>	<b>168.77</b>	<b>7,403,358</b>	<b>168.77</b>
TRAVEL, IN-STATE	337,505	0.00	349,191	0.00	349,191	0.00	349,191	0.00
TRAVEL, OUT-OF-STATE	0	0.00	465	0.00	465	0.00	465	0.00
FUEL & UTILITIES	0	0.00	1,086	0.00	1,086	0.00	1,086	0.00
SUPPLIES	52,413	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	36,994	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	55,992	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	456,526	0.00	95	0.00	95	0.00	95	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	379	0.00	379	0.00	379	0.00
M&R SERVICES	33,613	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	132,787	0.00	240,615	0.00	240,615	0.00	240,615	0.00
MOTORIZED EQUIPMENT	0	0.00	8	0.00	8	0.00	8	0.00
OFFICE EQUIPMENT	4,352	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	50	0.00	2,544	0.00	2,544	0.00	2,544	0.00
PROPERTY & IMPROVEMENTS	531	0.00	0	0.00	0	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	2,419	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	2,462	0.00	6,714	0.00	6,714	0.00	6,714	0.00

**FY 2014 Office of the State Auditor**

**DECISION ITEM DETAIL**

Budget Unit	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>CORE</b>								
REBILLABLE EXPENSES	0	0.00	23	0.00	23	0.00	23	0.00
<b>TOTAL - EE</b>	<b>1,115,644</b>	<b>0.00</b>	<b>872,209</b>	<b>0.00</b>	<b>872,209</b>	<b>0.00</b>	<b>872,209</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$7,194,961</b>	<b>114.43</b>	<b>\$8,275,567</b>	<b>168.77</b>	<b>\$8,275,567</b>	<b>168.77</b>	<b>\$8,275,567</b>	<b>168.77</b>
GENERAL REVENUE	\$6,214,690	98.38	\$6,440,627	137.27	\$6,440,627	137.27	\$6,440,627	137.27
FEDERAL FUNDS	\$686,046	11.33	\$887,090	11.00	\$887,090	11.00	\$887,090	11.00
OTHER FUNDS	\$294,225	4.72	\$947,850	20.50	\$947,850	20.50	\$947,850	20.50

## PROGRAM DESCRIPTION

**Department** Office of the State Auditor

**Program Name** Office of the State Auditor

**Program is found in the following core budget(s):**

**1. What does this program do?**

The Office of the State Auditor is required to perform various duties, including:

- State Agency Audits: Conducts audits of all state agencies, boards & commissions, including all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registration: Reviews and registers all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepared fiscal notes and fiscal note summaries for all initiative petitions filed with the Secretary of State.

**2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**

Missouri Constitution, Art. IV, Sec. 13; Chapter 29, RSMo.

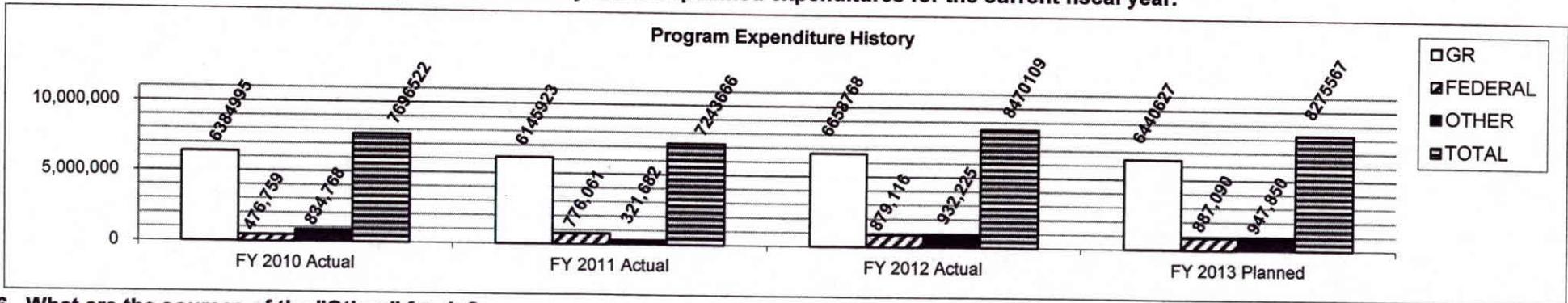
**3. Are there federal matching requirements? If yes, please explain.**

No

**4. Is this a federally mandated program? If yes, please explain.**

No

**5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.**



**6. What are the sources of the "Other" funds?**

Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648)

**PROGRAM DESCRIPTION**

**Department** Office of the State Auditor

**Program Name** Office of the State Auditor

**Program is found in the following core budget(s):**

**7a. Provide an effectiveness measure.**

**7b. Provide an efficiency measure.**

**7c. Provide the number of clients/individuals served, if applicable.**

**7d. Provide a customer satisfaction measure, if available.**

Performance Measures:

The Office of the State Auditor is reviewed every three years by a peer review team from the National State Auditors Association.

The Office of the State Auditor is audited every two years by an independent auditor selected by the General Assembly.