

OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST
FISCAL YEAR 2015
(WITH GOVERNOR'S RECOMMENDATIONS)



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, public and charter schools, 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 *Government Auditing Standards*, issued by the U.S. Government Accountability 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. If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's Office prepares the fiscal note summary.

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, Oversight Evaluations, and Missouri Sunset Act Reports

Program or Division Name	Type of Report	Date Issued	Website
N/A			

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
NA			

NEW DECISION ITEM

RANK: 2 OF

Office of the State Auditor

Budget Unit 25101C

DI Name: General Structure Adjustment - Cost of Living

DI#: 0000014

1. AMOUNT OF REQUEST

	FY 2015 Budget Request			
	GR	Federal	Other	Total
PS	34,068	2,750	5,125	41,943
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	34,068	2,750	5,125	41,943
 FTE	 0.00	 0.00	 0.00	 0.00

Est. Fringe	8,708	703	1,310	10,721
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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 (0609), Park Sales Tax Fund (0613), Soil and Water Sales Tax Fund (0614); Petition Audit Revolving Trust Fund (0648)

	FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total
PS	34,068	2,750	5,125	41,943
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	34,068	2,750	5,125	41,943
 FTE	 0.00	 0.00	 0.00	 0.00

Est. Fringe	8,708	703	1,310	10,721
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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 (0609), Park Sales Tax Fund (0613), Soil and Water Sales Tax Fund (0614); Petition Audit Revolving Trust Fund (0648)

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: <u> </u>	

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.

In Fiscal Year 2014, the General Assembly included and the Governor approved a \$500 annual pay raise for all state employees, except elected officials, members of the general assembly and judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials, beginning January 1, 2014 (12 pay periods). The remaining 12 pay periods were unfunded, but the stated intent was to provide the funding in FY 15.

NEW DECISION ITEM

RANK: 2 OF

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

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 appropriation amount for the Fiscal Year 14 pay plan was based on the pay increase beginning in January, 2014 for the final twelve pay periods of the fiscal year. This requested amount is equivalent to the remaining twelve pay periods in order to provide the core funding necessary for a full fiscal year.

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
							0	0.0	
Personal Service	34,068		2,750		5,125		41,943	0.0	
Total PS	34,068	0.0	2,750	0.0	5,125	0.0	41,943	0.0	0
Grand Total	34,068	0.0	2,750	0.0	5,125	0.0	41,943	0.0	0

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 2 OF

Office of the State Auditor	Budget Unit <u>25101C</u>
DI Name: <u>General Structure Adjustment - Cost of Living</u>	DI#: <u>0000015</u>

1. AMOUNT OF REQUEST

FY 2015 Budget Request					FY 2015 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	78,436	11,863	12,713	103,012
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
Total	0	0	0	0	Total	78,436	11,863	12,713	103,012
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	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.

Est. Fringe	20,048	3,032	3,249	26,330
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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:

Other Funds: Conservation Commission (0609), Park Sales Tax Fund (0613), Soil and Water Sales Tax Fund (0614); Petition Audit Revolving Trust Fund (0648)

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 2015 budget includes a three percent pay raise for all state employees, beginning January 1, 2015.

NEW DECISION ITEM
RANK: 2 OF

Office of the State Auditor	Budget Unit <u>25101C</u>
DI Name: General Structure Adjustment - Cost of Living	DI#: <u>0000015</u>

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.)

Three percent of the core personal services appropriation amounts was calculated. That amount was then adjusted to reflect 11 pay periods which is the number of pay periods that would be paid in Fiscal Year 2015 after January 1, 2015.

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-
							0	0.0	
Personal Service	0		0		0		0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One- Time
							0	0.0	
	78,436		11,863		12,713		103,012	0.0	
Total PS	<u>78,436</u>	<u>0.0</u>	<u>11,863</u>	<u>0.0</u>	<u>12,713</u>	<u>0.0</u>	<u>103,012</u>	<u>0.0</u>	<u>0</u>
Grand Total	<u>78,436</u>	<u>0.0</u>	<u>11,863</u>	<u>0.0</u>	<u>12,713</u>	<u>0.0</u>	<u>103,012</u>	<u>0.0</u>	<u>0</u>

CORE DECISION ITEM

Department	Office of the State Auditor	Budget Unit	
Division			
Core -	Office of the State Auditor		

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request			
	GR	Federal	Other	Total
PS	5,670,394	860,063	919,427	7,449,884
EE	807,859	30,123	34,227	872,209
PSD	0	0	0	0
TRF	0	0	0	0
Total	6,478,253	890,186	953,654	8,322,093

FTE	137.27	11.00	20.50	168.77
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Est. Fringe	2,991,133	453,683	484,998	3,929,814
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total
PS	5,670,394	860,063	919,427	7,449,884
EE	807,859	30,123	34,227	872,209
PSD	0	0	0	0
TRF	0	0	0	0
Total	6,478,253	890,186	953,654	8,322,093

FTE	137.27	11.00	20.50	168.77
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Est. Fringe	2,991,133	453,683	484,998	3,929,814
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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 Comm(0609) Parks Sales Tax(0613)
Soil&Water Sales Tax(0614) Petition Revolving Trust(0648)

Other Funds: Conservation Comm(0609) Parks Sales Tax(0613)
Soil&Water Sales Tax(0614) Petition Revolving Trust(0648)

2. CORE DESCRIPTION

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

- State Agency Audits: Conducts audits of all state agencies, board & commissions, public & charter schools, 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 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;
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary

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

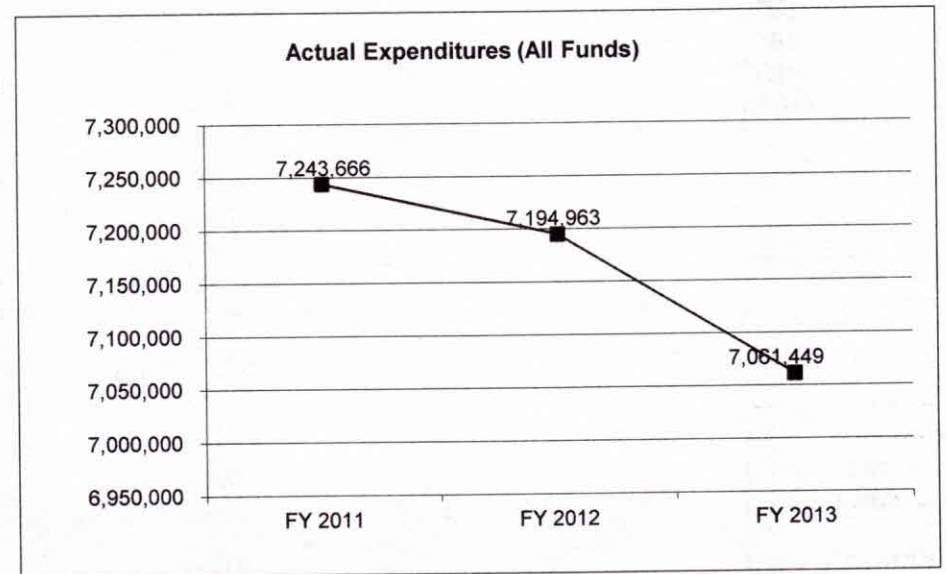
Core funding is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required and mandatory upon the State Auditor's Office and result in demonstrating cost-saving techniques to all areas of state and local government.

CORE DECISION ITEM

Department	Office of the State Auditor	Budget Unit	
Division			
Core -	Office of the State Auditor		

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	8,330,103	8,470,103	8,275,567	8,322,093
Less Reverted (All Funds)	0	(300,000)	0	0
Budget Authority (All Funds)	8,330,103	8,170,103	8,275,567	8,322,093
Actual Expenditures (All Funds)	7,243,666	7,194,963	7,061,449	0
Unexpended (All Funds)	1,086,437	975,140	1,214,118	8,322,093
Unexpended, by Fund:				
General Revenue	372,838	144,071	331,325	0
Federal	103,055	193,069	174,730	0
Other	610,543	638,000	708,063	0



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

NOTES:

CORE RECONCILIATION DETAIL

STATE AUDITOR

OFFICE OF STATE AUDITOR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	168.77	5,670,394	860,063	919,427	7,449,884	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,478,253	890,186	953,654	8,322,093	
DEPARTMENT CORE REQUEST							
	PS	168.77	5,670,394	860,063	919,427	7,449,884	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,478,253	890,186	953,654	8,322,093	
GOVERNOR'S RECOMMENDED CORE							
	PS	168.77	5,670,394	860,063	919,427	7,449,884	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,478,253	890,186	953,654	8,322,093	

DECISION ITEM SUMMARY

Budget Unit	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015	FY 2015	FY 2015
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
OFFICE OF STATE AUDITOR								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	5,093,324	94.30	5,670,394	137.27	5,670,394	137.27	5,670,394	137.27
STATE AUDITOR	682,241	13.16	860,063	11.00	860,063	11.00	860,063	11.00
CONSERVATION COMMISSION	43,864	0.63	44,151	1.00	44,151	1.00	44,151	1.00
PARKS SALES TAX	21,908	0.28	22,051	0.50	22,051	0.50	22,051	0.50
SOIL AND WATER SALES TAX	21,125	0.27	21,267	0.50	21,267	0.50	21,267	0.50
PETITION AUDIT REVOLVING TRUST	120,334	2.31	831,958	18.50	831,958	18.50	831,958	18.50
TOTAL - PS	5,982,796	110.95	7,449,884	168.77	7,449,884	168.77	7,449,884	168.77
EXPENSE & EQUIPMENT								
GENERAL REVENUE	1,015,978	0.00	807,859	0.00	807,859	0.00	807,859	0.00
STATE AUDITOR	30,119	0.00	30,123	0.00	30,123	0.00	30,123	0.00
CONSERVATION COMMISSION	2,575	0.00	2,611	0.00	2,611	0.00	2,611	0.00
PETITION AUDIT REVOLVING TRUST	29,982	0.00	31,616	0.00	31,616	0.00	31,616	0.00
TOTAL - EE	1,078,654	0.00	872,209	0.00	872,209	0.00	872,209	0.00
TOTAL	7,061,450	110.95	8,322,093	168.77	8,322,093	168.77	8,322,093	168.77
Pay Plan FY14-Cost to Continue - 0000014								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	34,068	0.00	34,068	0.00
STATE AUDITOR	0	0.00	0	0.00	2,750	0.00	2,750	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	250	0.00	250	0.00
PARKS SALES TAX	0	0.00	0	0.00	125	0.00	125	0.00
SOIL AND WATER SALES TAX	0	0.00	0	0.00	125	0.00	125	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	4,625	0.00	4,625	0.00
TOTAL - PS	0	0.00	0	0.00	41,943	0.00	41,943	0.00
TOTAL	0	0.00	0	0.00	41,943	0.00	41,943	0.00
Pay Plan FY15-COLA - 0000015								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	78,436	0.00
STATE AUDITOR	0	0.00	0	0.00	0	0.00	11,863	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	611	0.00
PARKS SALES TAX	0	0.00	0	0.00	0	0.00	305	0.00

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DECISION ITEM SUMMARY

Budget Unit	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015	FY 2015	FY 2015
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
OFFICE OF STATE AUDITOR								
Pay Plan FY15-COLA - 0000015								
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	294	0.00
SOIL AND WATER SALES TAX	0	0.00	0	0.00	0	0.00	11,503	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	0	0.00	103,012	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	103,012	0.00
TOTAL	0	0.00	0	0.00	0	0.00	103,012	0.00
GRAND TOTAL	\$7,061,450	110.95	\$8,322,093	168.77	\$8,364,036	168.77	\$8,467,048	168.77

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	\$5,670,394	100% Flexibility Requested
101	E&E	\$807,859	100% Flexibility Requested
115	PS	\$860,063	100% Flexibility Requested
115	E&E	\$30,123	100% Flexibility Requested
609	PS	\$44,151	100% Flexibility Requested
609	E&E	\$2,611	100% Flexibility Requested
613	PS	\$22,051	100% Flexibility Requested
614	PS	\$21,267	100% Flexibility Requested
648	PS	\$831,958	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.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
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.

DECISION ITEM DETAIL

Budget Unit	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015	FY 2015	FY 2015
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
OFFICE OF STATE AUDITOR								
CORE								
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	100,250	1.00	100,250	1.00	100,250	1.00
DIRECTOR OF AUDITS	284,466	3.20	263,400	3.00	263,400	3.00	263,400	3.00
AUDIT MANAGER	1,076,603	15.10	930,539	18.00	930,539	18.00	930,539	18.00
SENIOR AUDITOR II	738,791	14.86	976,750	22.00	976,750	22.00	976,750	22.00
STAFF AUDITOR II	311,245	7.99	686,032	18.00	686,032	18.00	686,032	18.00
AUDIT ASSISTANT	0	0.00	18,485	0.50	18,485	0.50	18,485	0.50
INTERN	11,278	0.63	21,843	5.77	21,843	5.77	21,843	5.77
DIRECTOR OF ADMINISTRATION	0	0.00	75,230	1.00	75,230	1.00	75,230	1.00
EXECUTIVE ASSISTANT	37,006	1.00	37,304	1.00	37,304	1.00	37,304	1.00
ADMINISTRATIVE ASSISTANT	59,829	2.00	142,944	5.00	142,944	5.00	142,944	5.00
STAFF ATTORNEY	26,222	0.61	0	0.00	0	0.00	0	0.00
CLERK-TYPIST	3,908	0.19	26,368	1.00	26,368	1.00	26,368	1.00
EQUIPMENT-FACILITIES SUPERVISR	37,163	1.00	37,443	1.00	37,443	1.00	37,443	1.00
CUSTODIAN	5,101	0.19	24,057	1.00	24,057	1.00	24,057	1.00
SENIOR AUDITOR I	400,813	8.82	785,853	19.00	785,853	19.00	785,853	19.00
STAFF AUDITOR I	574,467	15.32	1,306,072	25.50	1,306,072	25.50	1,306,072	25.50
INFO TECHNOLOGY ANALYST I	0	0.00	67,574	2.00	67,574	2.00	67,574	2.00
INFO TECHNOLOGY ANALYST II	0	0.00	44,478	1.00	44,478	1.00	44,478	1.00
INFO TECHNOLOGY MANAGER	74,221	1.00	73,130	1.00	73,130	1.00	73,130	1.00
INFO SYSTEMS AUDIT MANAGER	75,646	1.00	73,130	1.00	73,130	1.00	73,130	1.00
GENERAL COUNSEL	88,000	1.00	88,250	1.00	88,250	1.00	88,250	1.00
INFO TECH SENIOR ANALYST I	126,241	2.92	48,330	1.00	48,330	1.00	48,330	1.00
INFO TECH SENIOR ANALYST II	59,967	1.00	60,266	1.00	60,266	1.00	60,266	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	113,265	2.00	113,265	2.00	113,265	2.00
ASSISTANT DIRECTOR OF AUDITS	251,226	3.00	248,250	3.00	248,250	3.00	248,250	3.00
SENIOR AUDITOR III	339,363	5.93	231,046	11.00	231,046	11.00	231,046	11.00
STAFF AUDITOR III	455,377	10.56	236,824	11.00	236,824	11.00	236,824	11.00
INFO SYSTMS SENIOR AUDITOR III	98,508	1.63	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF	95,000	1.00	75,250	1.00	75,250	1.00	75,250	1.00
LOCAL GOVERNMENT SUPERVISOR	63,109	1.00	61,834	1.00	61,834	1.00	61,834	1.00
FISCAL & ADMINISTRATIVE SUPVSR	62,629	1.00	61,504	1.00	61,504	1.00	61,504	1.00

DECISION ITEM DETAIL

Budget Unit	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015	FY 2015	FY 2015
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
OFFICE OF STATE AUDITOR								
CORE								
FISCAL & ADMINISTRATIVE ASST	78,823	2.00	77,866	2.00	77,866	2.00	77,866	2.00
DIR OF COMM/SR POLICY ADVISOR	90,000	1.00	90,250	1.00	90,250	1.00	90,250	1.00
CHIEF LITIGATION COUNSEL	88,000	1.00	88,250	1.00	88,250	1.00	88,250	1.00
SENIOR LEGISLATIVE ADVISOR	41,786	1.00	49,210	1.00	49,210	1.00	49,210	1.00
MEDIA DIRECTOR	56,054	1.00	56,350	1.00	56,350	1.00	56,350	1.00
SPECIAL ADVISOR	64,208	1.00	64,511	1.00	64,511	1.00	64,511	1.00
TOTAL - PS	5,982,796	110.95	7,449,884	168.77	7,449,884	168.77	7,449,884	168.77
TRAVEL, IN-STATE	305,198	0.00	349,191	0.00	349,191	0.00	349,191	0.00
TRAVEL, OUT-OF-STATE	2,806	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	51,699	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	61,003	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	44,808	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	443,932	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	41,445	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	122,690	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	1,140	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	10	0.00	2,544	0.00	2,544	0.00	2,544	0.00
BUILDING LEASE PAYMENTS	200	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	1,248	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	2,475	0.00	6,714	0.00	6,714	0.00	6,714	0.00
REBILLABLE EXPENSES	0	0.00	23	0.00	23	0.00	23	0.00
TOTAL - EE	1,078,654	0.00	872,209	0.00	872,209	0.00	872,209	0.00
GRAND TOTAL	\$7,061,450	110.95	\$8,322,093	168.77	\$8,322,093	168.77	\$8,322,093	168.77
GENERAL REVENUE	\$6,109,302	94.30	\$6,478,253	137.27	\$6,478,253	137.27	\$6,478,253	137.27
FEDERAL FUNDS	\$712,360	13.16	\$890,186	11.00	\$890,186	11.00	\$890,186	11.00
OTHER FUNDS	\$239,788	3.49	\$953,654	20.50	\$953,654	20.50	\$953,654	20.50

DECISION ITEM DETAIL

Budget Unit	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015	FY 2015	FY 2015
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
OFFICE OF STATE AUDITOR								
Pay Plan FY14-Cost to Continue - 0000014								
DEPUTY STATE AUDITOR	0	0.00	0	0.00	250	0.00	250	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	750	0.00	750	0.00
AUDIT MANAGER	0	0.00	0	0.00	4,500	0.00	4,500	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	5,500	0.00	5,500	0.00
STAFF AUDITOR II	0	0.00	0	0.00	4,500	0.00	4,500	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	125	0.00	125	0.00
INTERN	0	0.00	0	0.00	1,443	0.00	1,443	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	250	0.00	250	0.00
EXECUTIVE ASSISTANT	0	0.00	0	0.00	250	0.00	250	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	1,250	0.00	1,250	0.00
CLERK-TYPIST	0	0.00	0	0.00	250	0.00	250	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	250	0.00	250	0.00
CUSTODIAN	0	0.00	0	0.00	250	0.00	250	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	4,750	0.00	4,750	0.00
STAFF AUDITOR I	0	0.00	0	0.00	6,375	0.00	6,375	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	500	0.00	500	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	250	0.00	250	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	250	0.00	250	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	250	0.00	250	0.00
GENERAL COUNSEL	0	0.00	0	0.00	250	0.00	250	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	250	0.00	250	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	250	0.00	250	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	500	0.00	500	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	750	0.00	750	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	2,750	0.00	2,750	0.00
STAFF AUDITOR III	0	0.00	0	0.00	2,750	0.00	2,750	0.00
CHIEF OF STAFF	0	0.00	0	0.00	250	0.00	250	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	250	0.00	250	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	0	0.00	250	0.00	250	0.00
FISCAL & ADMINISTRATIVE ASST	0	0.00	0	0.00	500	0.00	500	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	250	0.00	250	0.00
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	250	0.00	250	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015	FY 2015	FY 2015
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
OFFICE OF STATE AUDITOR								
Pay Plan FY14-Cost to Continue - 0000014								
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	250	0.00	250	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	250	0.00	250	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	250	0.00	250	0.00
TOTAL - PS	0	0.00	0	0.00	41,943	0.00	41,943	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$41,943	0.00	\$41,943	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$34,068	0.00	\$34,068	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$2,750	0.00	\$2,750	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$5,125	0.00	\$5,125	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015	FY 2015	FY 2015
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
OFFICE OF STATE AUDITOR								
Pay Plan FY15-COLA - 0000015								
STATE AUDITOR	0	0.00	0	0.00	0	0.00	1,482	0.00
DEPUTY STATE AUDITOR	0	0.00	0	0.00	0	0.00	1,382	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	3,632	0.00
AUDIT MANAGER	0	0.00	0	0.00	0	0.00	12,857	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	13,506	0.00
STAFF AUDITOR II	0	0.00	0	0.00	0	0.00	9,495	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	0	0.00	256	0.00
INTERN	0	0.00	0	0.00	0	0.00	320	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	0	0.00	1,038	0.00
EXECUTIVE ASSISTANT	0	0.00	0	0.00	0	0.00	516	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	0	0.00	1,983	0.00
CLERK-TYPIST	0	0.00	0	0.00	0	0.00	366	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	0	0.00	518	0.00
CUSTODIAN	0	0.00	0	0.00	0	0.00	334	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	0	0.00	10,870	0.00
STAFF AUDITOR I	0	0.00	0	0.00	0	0.00	18,046	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	0	0.00	936	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	0	0.00	615	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	1,009	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	0	0.00	1,009	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	1,217	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	0	0.00	668	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	0	0.00	832	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	1,564	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	3,424	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	0	0.00	3,215	0.00
STAFF AUDITOR III	0	0.00	0	0.00	0	0.00	3,294	0.00
CHIEF OF STAFF	0	0.00	0	0.00	0	0.00	1,038	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	0	0.00	854	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	0	0.00	0	0.00	849	0.00
FISCAL & ADMINISTRATIVE ASST	0	0.00	0	0.00	0	0.00	1,078	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	0	0.00	1,244	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015	FY 2015	FY 2015
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
OFFICE OF STATE AUDITOR								
Pay Plan FY15-COLA - 0000015								
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	0	0.00	1,217	0.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	0	0.00	680	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	0	0.00	778	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	0	0.00	890	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	103,012	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$103,012	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$78,436	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$11,863	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$12,713	0.00

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, public schools, 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;
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note, the State Auditor's office prepares the fiscal note summary.

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

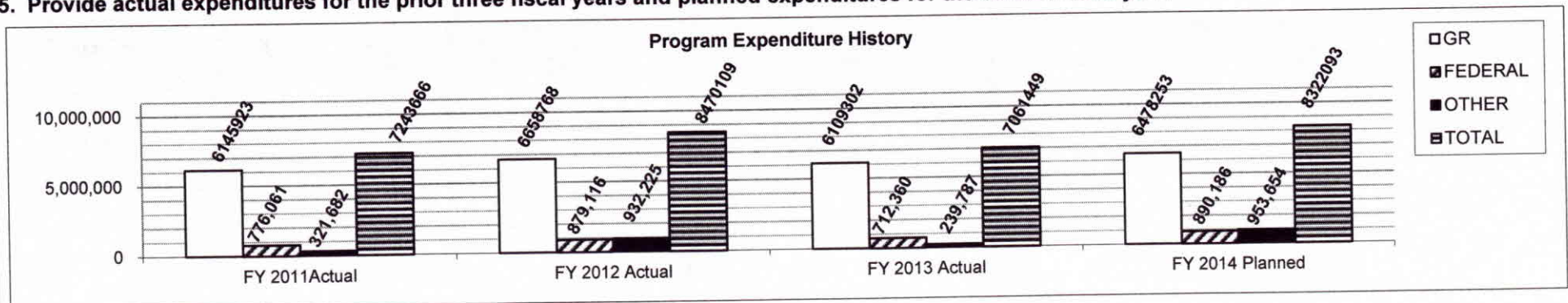
3. Are there federal matching requirements? If yes, please explain.

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.