

OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST

FISCAL YEAR 2020

(WITH GOVERNOR'S RECOMMENDATIONS)



NICOLE GALLOWAY, STATE AUDITOR

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Department Overview

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 and Legislative Oversight Evaluations

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

Missouri Sunset Act Report

Program	Statutes Establishing	Sunset Date	Review Status
N/A	N/A	N/A	N/A

NEW DECISION ITEM

RANK: 1 OF 1

Department - Office of the State Auditor	Budget Unit <u>25101C</u>
Division	
DI Name <u>FY 20 Pay Plan</u>	DI# <u>0000012</u>
	HB Section _____

1. AMOUNT OF REQUEST

	FY 2020 Budget Request					E	FY 2020 Governor's Recommendation					E
	GR	Federal	Other	Total			GR	Federal	Other	Total		
PS	0	0	0	0			138,438	18,883	21,758	179,079		
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		
Total	0	0	0	0			138,438	18,883	21,758	179,079		
FTE	0.00	0.00	0.00	0.00			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	42,182	5,754	6,630	54,565
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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:

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 2020 budget includes appropriation authority for a 3% pay raise for state employees beginning January 1, 2020.

NEW DECISION ITEM

RANK: 1 OF 1

Department - Office of the State Auditor		Budget Unit	25101C
Division			
DI Name	FY 20 Pay Plan	DI#	0000012
		HB Section	

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 appropriated amount for the Fiscal Year 20 pay plan was based on personal service appropriations.

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	E
							0			
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
							0			
Total EE	0		0		0		0		0	
							0			
Grand Total	0	0.0	0	0.0	0	0.0	0	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	E

NEW DECISION ITEM

RANK: 1 OF 1

Department - Office of the State Auditor		Budget Unit <u>25101C</u>							
Division									
DI Name <u>FY 20 Pay Plan</u>	DI# <u>0000012</u>	HB Section _____							
100-Salaries and Wages								0	0.0
Total PS	138,438	0.0	18,883	0.0	21,758	0.0	0	179,079.0	0
Grand Total	138,438	0.0	18,883	0.0	21,758	0.0	0	179,079.0	0

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
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 - 0000012								
DEPUTY STATE AUDITOR	0	0.00	0	0.00	0	0.00	1,569	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	4,123	0.00
AUDIT MANAGER	0	0.00	0	0.00	0	0.00	14,641	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	15,410	0.00
STAFF AUDITOR II	0	0.00	0	0.00	0	0.00	10,860	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	0	0.00	293	0.00
INTERN	0	0.00	0	0.00	0	0.00	420	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	0	0.00	1,178	0.00
EXECUTIVE ASSISTANT I	0	0.00	0	0.00	0	0.00	591	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	0	0.00	2,281	0.00
CLERK-TYPIST	0	0.00	0	0.00	0	0.00	422	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	0	0.00	593	0.00
CUSTODIAN	0	0.00	0	0.00	0	0.00	386	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	0	0.00	14,032	0.00
STAFF AUDITOR I	0	0.00	0	0.00	0	0.00	20,595	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	0	0.00	1,073	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	0	0.00	702	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	1,145	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	0	0.00	1,145	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	1,381	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	0	0.00	761	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	0	0.00	946	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	1,779	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	3,886	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	0	0.00	3,728	0.00
STAFF AUDITOR III	0	0.00	0	0.00	0	0.00	3,818	0.00
CHIEF OF STAFF	0	0.00	0	0.00	0	0.00	1,178	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	0	0.00	970	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	0	0.00	0	0.00	965	0.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	0	0.00	0	0.00	1,232	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	0	0.00	1,413	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
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 - 0000012								
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	0	0.00	1,381	0.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	0	0.00	775	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	0	0.00	885	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	0	0.00	1,011	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	117,568	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$117,568	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$89,568	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$13,496	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$14,504	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
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 FY19-Cost to Continue - 0000013								
DEPUTY STATE AUDITOR	0	0.00	0	0.00	0	0.00	518	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	1,361	0.00
AUDIT MANAGER	0	0.00	0	0.00	0	0.00	6,380	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	7,700	0.00
STAFF AUDITOR II	0	0.00	0	0.00	0	0.00	6,300	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	0	0.00	175	0.00
INTERN	0	0.00	0	0.00	0	0.00	2,020	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	0	0.00	389	0.00
EXECUTIVE ASSISTANT I	0	0.00	0	0.00	0	0.00	350	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	0	0.00	1,750	0.00
CLERK-TYPIST	0	0.00	0	0.00	0	0.00	350	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	0	0.00	350	0.00
CUSTODIAN	0	0.00	0	0.00	0	0.00	350	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	0	0.00	6,650	0.00
STAFF AUDITOR I	0	0.00	0	0.00	0	0.00	10,461	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	0	0.00	700	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	0	0.00	350	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	378	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	0	0.00	378	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	456	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	0	0.00	350	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	0	0.00	350	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	700	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	1,283	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	0	0.00	3,850	0.00
STAFF AUDITOR III	0	0.00	0	0.00	0	0.00	3,850	0.00
CHIEF OF STAFF	0	0.00	0	0.00	0	0.00	389	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	0	0.00	350	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	0	0.00	0	0.00	350	0.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	0	0.00	0	0.00	700	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	0	0.00	467	0.00
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	0	0.00	456	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
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 FY19-Cost to Continue - 0000013								
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	0	0.00	350	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	0	0.00	350	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	0	0.00	350	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	61,511	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$61,511	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$48,870	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$5,387	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$7,254	0.00

CORE DECISION ITEM

Department Office of the State Auditor	Budget Unit 25101C
Division	
Core Office of the State Auditor	HB Section

1. CORE FINANCIAL SUMMARY

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	5,922,349	894,257	959,729	7,776,335		PS	5,922,349	894,257	959,729	7,776,335	
EE	807,859	30,123	34,227	872,209		EE	807,859	30,123	34,227	872,209	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	6,730,208	924,380	993,956	8,648,544		Total	6,730,208	924,380	993,956	8,648,544	
FTE	137.27	11.00	20.50	168.77		FTE	137.27	11.00	20.50	168.77	

Est. Fringe	3,535,789	411,212	550,975	4,497,977
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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	3,535,789	411,212	550,975	4,497,977
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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); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Fund (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)

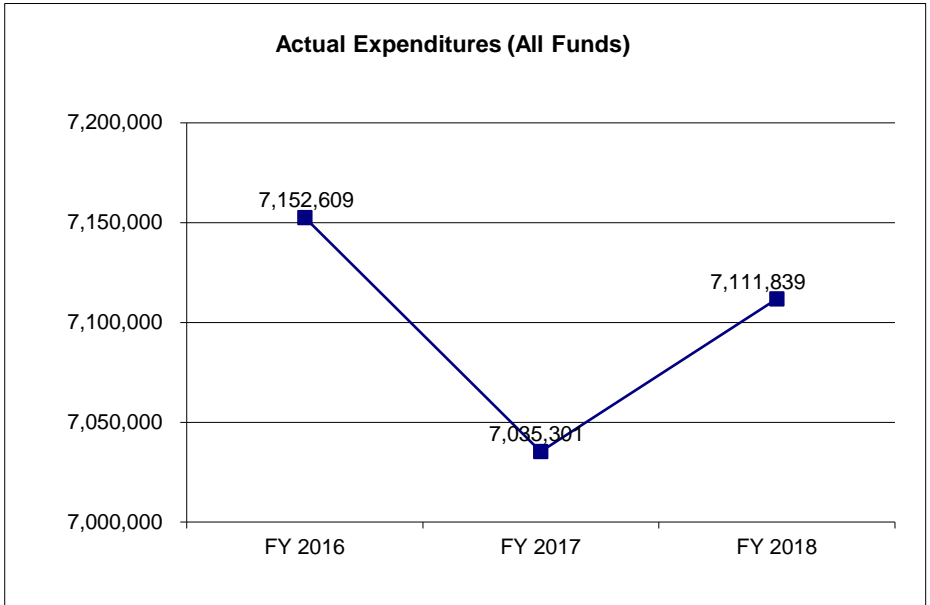
Core summary is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory and result in demonstrated cost-savings to all areas of state and local government.

CORE DECISION ITEM

Department <u>Office of the State Auditor</u>	Budget Unit <u>25101C</u>
Division _____	
Core <u>Office of the State Auditor</u>	HB Section _____

4. FINANCIAL HISTORY

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Current Yr.</u>
Appropriation (All Funds)	8,437,876	8,587,033	8,587,033	8,648,544
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	<u>8,437,876</u>	<u>8,587,033</u>	<u>8,587,033</u>	<u>8,648,544</u>
Actual Expenditures (All Funds)	<u>7,152,609</u>	<u>7,035,301</u>	<u>7,111,839</u>	N/A
Unexpended (All Funds)	<u>1,285,267</u>	<u>1,551,732</u>	<u>1,475,194</u>	0
Unexpended, by Fund:				
General Revenue	356,390	509,367	681,570	N/A
Federal	280,952	291,064	155,600	N/A
Other	647,925	746,858	637,838	N/A



*Restricted amount is as of ____

Reverted includes the statutory three-percent reserve amount (when applicable).
 Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE

OFFICE OF STATE AUDITOR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	168.77	5,922,349	894,257	959,729	7,776,335	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,730,208	924,380	993,956	8,648,544	
DEPARTMENT CORE REQUEST							
	PS	168.77	5,922,349	894,257	959,729	7,776,335	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,730,208	924,380	993,956	8,648,544	
GOVERNOR'S RECOMMENDED CORE							
	PS	168.77	5,922,349	894,257	959,729	7,776,335	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,730,208	924,380	993,956	8,648,544	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	5,131,376	91.59	5,922,349	137.27	5,922,349	137.27	5,922,349	137.27
STATE AUDITOR	733,269	13.31	894,257	11.00	894,257	11.00	894,257	11.00
CONSERVATION COMMISSION	45,642	0.60	46,093	1.00	46,093	1.00	46,093	1.00
PARKS SALES TAX	22,806	0.30	23,022	0.50	23,022	0.50	23,022	0.50
SOIL AND WATER SALES TAX	22,016	0.29	22,213	0.50	22,213	0.50	22,213	0.50
PETITION AUDIT REVOLVING TRUST	224,009	5.00	868,401	18.50	868,401	18.50	868,401	18.50
TOTAL - PS	6,179,118	111.09	7,776,335	168.77	7,776,335	168.77	7,776,335	168.77
EXPENSE & EQUIPMENT								
GENERAL REVENUE	868,274	0.00	807,859	0.00	807,859	0.00	807,859	0.00
STATE AUDITOR	30,123	0.00	30,123	0.00	30,123	0.00	30,123	0.00
CONSERVATION COMMISSION	2,591	0.00	2,611	0.00	2,611	0.00	2,611	0.00
PETITION AUDIT REVOLVING TRUST	31,616	0.00	31,616	0.00	31,616	0.00	31,616	0.00
TOTAL - EE	932,604	0.00	872,209	0.00	872,209	0.00	872,209	0.00
TOTAL	7,111,722	111.09	8,648,544	168.77	8,648,544	168.77	8,648,544	168.77
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	89,568	0.00
STATE AUDITOR	0	0.00	0	0.00	0	0.00	13,496	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	697	0.00
PARKS SALES TAX	0	0.00	0	0.00	0	0.00	348	0.00
SOIL AND WATER SALES TAX	0	0.00	0	0.00	0	0.00	336	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	0	0.00	13,123	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	117,568	0.00
TOTAL	0	0.00	0	0.00	0	0.00	117,568	0.00
Pay Plan FY19-Cost to Continue - 0000013								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	48,870	0.00
STATE AUDITOR	0	0.00	0	0.00	0	0.00	5,387	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	350	0.00
PARKS SALES TAX	0	0.00	0	0.00	0	0.00	175	0.00

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
Pay Plan FY19-Cost to Continue - 0000013								
PERSONAL SERVICES								
SOIL AND WATER SALES TAX	0	0.00	0	0.00	0	0.00	175	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	0	0.00	6,554	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	61,511	0.00
TOTAL	0	0.00	0	0.00	0	0.00	61,511	0.00
GRAND TOTAL	\$7,111,722	111.09	\$8,648,544	168.77	\$8,648,544	168.77	\$8,827,623	168.77

FLEXIBILITY REQUEST FORM

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

100% Flexibility Between Personal Service (PS) and/or Expense & Equipment (EE) by Fund

PS or EE	Fund Name	Fund Number	Approp Amount	Flex %	Flex Amount
PS	General Revenue	0101	5,922,349	100%	5,922,349
EE	General Revenue	0101	807,859	100%	807,859
PS	State Auditor - Federal	0115	894,257	100%	894,257
EE	State Auditor - Federal	0115	30,123	100%	30,123
PS	Conservation Commission	0609	46,093	100%	46,093
EE	Conservation Commission	0609	2,611	100%	2,611
PS	Parks Sales Tax	0613	23,022	100%	23,022
PS	Soil & Water Sales Tax	0614	22,213	100%	22,213
PS	Petition Audit Revolving	0648	868,401	100%	868,401
EE	Petition Audit Revolving	0648	31,616	100%	31,616

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
\$300,000	\$300,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

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 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
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	0	0.00	104,054	1.00	104,054	1.00	104,054	1.00
DIRECTOR OF AUDITS	331,682	3.41	273,489	3.00	273,489	3.00	273,489	3.00
AUDIT MANAGER	1,021,576	13.95	969,658	18.00	969,658	18.00	969,658	18.00
SENIOR AUDITOR II	272,140	5.63	1,019,617	22.00	1,019,617	22.00	1,019,617	22.00
STAFF AUDITOR II	520,655	12.82	717,685	18.00	717,685	18.00	717,685	18.00
AUDIT ASSISTANT	0	0.00	19,346	0.50	19,346	0.50	19,346	0.50
INTERN	16,282	0.89	26,009	5.77	26,009	5.77	26,009	5.77
DIRECTOR OF ADMINISTRATION	0	0.00	78,149	1.00	78,149	1.00	78,149	1.00
EXECUTIVE ASSISTANT I	17,333	0.54	39,038	1.00	39,038	1.00	39,038	1.00
ADMINISTRATIVE ASSISTANT	0	0.00	150,299	5.00	150,299	5.00	150,299	5.00
STAFF ATTORNEY	31,875	0.71	0	0.00	0	0.00	0	0.00
CLERK-TYPIST	0	0.00	27,772	1.00	27,772	1.00	27,772	1.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	39,181	1.00	39,181	1.00	39,181	1.00
CUSTODIAN	0	0.00	25,390	1.00	25,390	1.00	25,390	1.00
DIRECTOR OF COMMUNICATIONS	18,481	0.23	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR I	367,159	8.13	821,127	19.00	821,127	19.00	821,127	19.00
STAFF AUDITOR I	608,314	15.68	1,362,543	25.50	1,362,543	25.50	1,362,543	25.50
HUMAN RESOURCES COORD	14,000	0.29	0	0.00	0	0.00	0	0.00
INFO TECHNOLOGY ANALYST I	2,917	0.08	70,830	2.00	70,830	2.00	70,830	2.00
INFO TECHNOLOGY ANALYST II	0	0.00	46,429	1.00	46,429	1.00	46,429	1.00
INFO TECHNOLOGY MANAGER	81,038	1.00	75,973	1.00	75,973	1.00	75,973	1.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	75,973	1.00	75,973	1.00	75,973	1.00
GENERAL COUNSEL	91,173	1.00	91,630	1.00	91,630	1.00	91,630	1.00
INFO TECH SENIOR ANALYST I	12,600	0.29	50,398	1.00	50,398	1.00	50,398	1.00
INFO TECH SENIOR ANALYST II	117,978	2.43	62,692	1.00	62,692	1.00	62,692	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	117,900	2.00	117,900	2.00	117,900	2.00
ASSISTANT DIRECTOR OF AUDITS	325,239	3.71	257,802	3.00	257,802	3.00	257,802	3.00
SENIOR AUDITOR III	494,163	9.09	244,708	11.00	244,708	11.00	244,708	11.00
STAFF AUDITOR III	268,832	6.07	250,659	11.00	250,659	11.00	250,659	11.00
INFO TECH SENIOR ANALYST III	87,731	1.44	0	0.00	0	0.00	0	0.00
INFO SYSTMS SENIOR AUDITOR III	66,559	1.00	0	0.00	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
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								
CHIEF OF STAFF	4,164	0.04	78,169	1.00	78,169	1.00	78,169	1.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	64,310	1.00	64,310	1.00	64,310	1.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	63,968	1.00	63,968	1.00	63,968	1.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	81,432	2.00	81,432	2.00	81,432	2.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	93,700	1.00	93,700	1.00	93,700	1.00
CHIEF LITIGATION COUNSEL	78,212	0.88	91,630	1.00	91,630	1.00	91,630	1.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	51,304	1.00	51,304	1.00	51,304	1.00
MEDIA DIRECTOR	0	0.00	58,658	1.00	58,658	1.00	58,658	1.00
SPECIAL ADVISOR	0	0.00	67,067	1.00	67,067	1.00	67,067	1.00
GOVERNMENT SPECIALIST I	23,057	0.63	0	0.00	0	0.00	0	0.00
EXECUTIVE ASSISTANT II	37,721	0.92	0	0.00	0	0.00	0	0.00
FACIL/EQUIP/EMERG MGR COORD	37,721	0.92	0	0.00	0	0.00	0	0.00
EXEC ASST TO STATE AUDITOR	60,435	1.07	0	0.00	0	0.00	0	0.00
LOCAL GOVT/POLICY SR ANALYSTII	44,800	1.00	0	0.00	0	0.00	0	0.00
FISCAL & ADMIN ASST III	87,783	2.00	0	0.00	0	0.00	0	0.00
LEGAL ASSISTANT I	6,979	0.21	0	0.00	0	0.00	0	0.00
DIRECTOR OF POLICY	41,261	0.55	0	0.00	0	0.00	0	0.00
DIRECTOR OF HUMAN RESOURCES	40,943	0.66	0	0.00	0	0.00	0	0.00
DIR-LEGIS AFFAIRS/SR COUNSEL	20,313	0.21	0	0.00	0	0.00	0	0.00
DEPUTY CHIEF OF STAFF	7,858	0.09	0	0.00	0	0.00	0	0.00
SENIOR ADVISOR	26,167	0.25	0	0.00	0	0.00	0	0.00
SENIOR COUNSEL	90,388	1.00	0	0.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR	53,667	1.00	0	0.00	0	0.00	0	0.00
EXECUTIVE ASSISTANT III	16,851	0.33	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR II/TRNG COORD	51,102	1.00	0	0.00	0	0.00	0	0.00
DATA ANALYST & SPEC PROJ COORD	20,417	0.58	0	0.00	0	0.00	0	0.00
DATA TEAM MANAGER	88,035	1.16	0	0.00	0	0.00	0	0.00
DEPUTY COMMUNICATIONS DIRECTOR	10,000	0.17	0	0.00	0	0.00	0	0.00
MANAGER OF EXTERNAL OPERATIONS	30,682	0.51	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF AND COUNSEL	97,359	0.96	0	0.00	0	0.00	0	0.00
PRESS SECRETARY	60,845	0.83	0	0.00	0	0.00	0	0.00
LEGAL ASSISTANT II	28,104	0.79	0	0.00	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
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								
GOVT SPECIALIST II	33,333	0.83	0	0.00	0	0.00	0	0.00
SENIOR LEGAL & POLICY ADVISOR	82,334	0.79	0	0.00	0	0.00	0	0.00
COMMUNICATIONS COORDINATOR I	24,546	0.61	0	0.00	0	0.00	0	0.00
COMMUNICATIONS & POLICY ADVSR	28,468	0.69	0	0.00	0	0.00	0	0.00
DIRECTOR OF OPERATIONS	32,083	0.46	0	0.00	0	0.00	0	0.00
SR INVST & LAW ENFRMNT LIAISON	8,750	0.10	0	0.00	0	0.00	0	0.00
SENIOR DIRECTOR	17,333	0.17	0	0.00	0	0.00	0	0.00
SPECIAL PROJECTS COORD II	8,333	0.21	0	0.00	0	0.00	0	0.00
FACIL/EQUIP/EMER MGR COOR II	3,601	0.08	0	0.00	0	0.00	0	0.00
TOTAL - PS	6,179,118	111.09	7,776,335	168.77	7,776,335	168.77	7,776,335	168.77
TRAVEL, IN-STATE	244,460	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	48,523	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	50,318	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	37,546	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	366,893	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	83,200	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	90,274	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	5,723	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	0	0.00	2,544	0.00	2,544	0.00	2,544	0.00
PROPERTY & IMPROVEMENTS	822	0.00	0	0.00	0	0.00	0	0.00
BUILDING LEASE PAYMENTS	1,795	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	545	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	2,505	0.00	6,714	0.00	6,714	0.00	6,714	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
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								
REBILLABLE EXPENSES	0	0.00	23	0.00	23	0.00	23	0.00
TOTAL - EE	932,604	0.00	872,209	0.00	872,209	0.00	872,209	0.00
GRAND TOTAL	\$7,111,722	111.09	\$8,648,544	168.77	\$8,648,544	168.77	\$8,648,544	168.77
GENERAL REVENUE	\$5,999,650	91.59	\$6,730,208	137.27	\$6,730,208	137.27	\$6,730,208	137.27
FEDERAL FUNDS	\$763,392	13.31	\$924,380	11.00	\$924,380	11.00	\$924,380	11.00
OTHER FUNDS	\$348,680	6.19	\$993,956	20.50	\$993,956	20.50	\$993,956	20.50

PROGRAM DESCRIPTION

Department: Office of the State Auditor **HB Section(s): _____**
Program Name: Office of the State Auditor
Program is found in the following core budget(s): 25101C

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.

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.

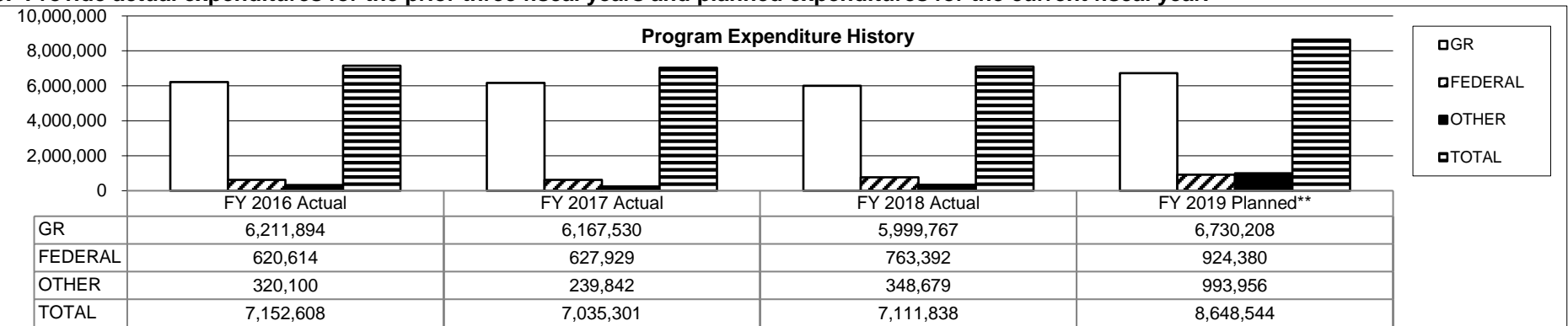
3. Are there federal matching requirements? If yes, please explain.

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.



** This figure includes all total appropriations for FY 2019, not actual expenditures for the fiscal year.

PROGRAM DESCRIPTION

Department: Office of the State Auditor	HB Section(s): _____
Program Name: Office of the State Auditor	
Program is found in the following core budget(s): 25101C	
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).	
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: <ul style="list-style-type: none">- 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.- All auditors with CPAs have their license periodically reviewed by the Missouri Division of Professional Registration, Board of Accountancy.	