

# OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST

FISCAL YEAR 2021

(WITH GOVERNOR'S RECOMMENDATIONS)



**NICOLE GALLOWAY, STATE AUDITOR**

## Table of Contents

<b>Department Overview</b>	<b>3</b>
<b>State Auditor's Reports and Legislative Oversight Evaluations</b>	<b>4</b>
<b>Missouri Sunset Act</b>	<b>5</b>
<b>New Decision Item - Pay Plan</b>	<b>6</b>
<b>Core Decision Item Form</b>	<b>10</b>
<b>BRASS Core Reconciliation Report (BRASS Report 18a)</b>	<b>12</b>
<b>Decision Item Summary Report (BRASS Report 9)</b>	<b>14</b>
<b>Flexibility Request Form</b>	<b>16</b>
<b>Decision Item Detail Report (BRASS Report 10)</b>	<b>17</b>
<b>Program Description Form</b>	<b>21</b>

## 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

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

## Missouri Sunset Act Report

<b>Program</b>	<b>Statutes Establishing</b>	<b>Sunset Date</b>	<b>Review Status</b>
N/A	N/A	N/A	N/A

**NEW DECISION ITEM**

RANK: 1 OF 1

<b>Department</b> Office of the State Auditor	<b>Budget Unit</b> 25101C
<b>Division</b> Office of the State Auditor	
<b>DI Name</b> FY 21 Pay Plan <b>DI#</b> 0000012	<b>HB Section</b> _____

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request					FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
<b>PS</b>	58,129	8,942	9,596	76,667	<b>PS</b>	58,129	8,942	9,596	76,667
<b>EE</b>	0	0	0	0	<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>58,129</u>	<u>8,942</u>	<u>9,596</u>	<u>76,667</u>	<b>Total</b>	<u>58,129</u>	<u>8,942</u>	<u>9,596</u>	<u>76,667</u>
<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>	18,659	2,870	3,080	24,610
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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>	18,659	2,870	3,080	24,610
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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 2021 budget includes appropriation authority for a 2% pay raise for state employees beginning January 1, 2021.

**NEW DECISION ITEM**

RANK: 1 OF 1

Department	Office of the State Auditor	Budget Unit	25101C
Division	Office of the State Auditor		
DI Name	FY 21 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 2021 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
100-Salaries and Wages	58,129		8,942		9,596		76,667	0.0	
<b>Total PS</b>	<b>58,129</b>	<b>0.0</b>	<b>8,942</b>	<b>0.0</b>	<b>9,596</b>	<b>0.0</b>	<b>76,667</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>58,129</b>	<b>0.0</b>	<b>8,942</b>	<b>0.0</b>	<b>9,596</b>	<b>0.0</b>	<b>76,667</b>	<b>0.0</b>	<b>0</b>

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
100-Salaries and Wages	58,129		8,942		9,596		76,667	0.0	
<b>Total PS</b>	<b>58,129</b>	<b>0.0</b>	<b>8,942</b>	<b>0.0</b>	<b>9,596</b>	<b>0.0</b>	<b>76,667</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>58,129</b>	<b>0.0</b>	<b>8,942</b>	<b>0.0</b>	<b>9,596</b>	<b>0.0</b>	<b>76,667</b>	<b>0.0</b>	<b>0</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2021
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 - 0000012</b>								
DEPUTY STATE AUDITOR	0	0.00	0	0.00	0	0.00	1,061	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	2,790	0.00
AUDIT MANAGER	0	0.00	0	0.00	0	0.00	8,522	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	10,427	0.00
STAFF AUDITOR II	0	0.00	0	0.00	0	0.00	7,348	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	0	0.00	198	0.00
INTERN	0	0.00	0	0.00	0	0.00	284	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	0	0.00	797	0.00
EXECUTIVE ASSISTANT I	0	0.00	0	0.00	0	0.00	400	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	0	0.00	1,543	0.00
CLERK-TYPIST	0	0.00	0	0.00	0	0.00	285	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	0	0.00	401	0.00
CUSTODIAN	0	0.00	0	0.00	0	0.00	261	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	0	0.00	8,401	0.00
STAFF AUDITOR I	0	0.00	0	0.00	0	0.00	13,530	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	0	0.00	726	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	0	0.00	475	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	775	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	0	0.00	775	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	935	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	0	0.00	515	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	0	0.00	640	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	1,204	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	2,630	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	0	0.00	2,523	0.00
STAFF AUDITOR III	0	0.00	0	0.00	0	0.00	2,583	0.00
CHIEF OF STAFF	0	0.00	0	0.00	0	0.00	797	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	0	0.00	656	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	0	0.00	0	0.00	653	0.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	0	0.00	0	0.00	834	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	0	0.00	956	0.00
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	0	0.00	935	0.00



**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2021
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 - 0000012</b>								
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	0	0.00	524	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	0	0.00	599	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	0	0.00	684	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>76,667</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>\$76,667</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>\$58,129</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>\$8,942</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>\$9,596</b>	<b>0.00</b>

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request						FY 2021 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
<b>PS</b>	5,920,733	894,257	959,729	7,774,719		<b>PS</b>	5,920,733	894,257	959,729	7,774,719	
<b>EE</b>	815,378	31,256	35,559	882,193		<b>EE</b>	815,378	31,256	35,559	882,193	
<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>6,736,111</b>	<b>925,513</b>	<b>995,288</b>	<b>8,656,912</b>		<b>Total</b>	<b>6,736,111</b>	<b>925,513</b>	<b>995,288</b>	<b>8,656,912</b>	
<b>FTE</b>	<b>136.27</b>	<b>11.00</b>	<b>20.50</b>	<b>167.77</b>		<b>FTE</b>	<b>136.27</b>	<b>11.00</b>	<b>20.50</b>	<b>167.77</b>	
<b>Est. Fringe</b>	3,522,685	411,212	550,975	4,484,872		<b>Est. Fringe</b>	3,522,685	411,212	550,975	4,484,872	
<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>					

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)**

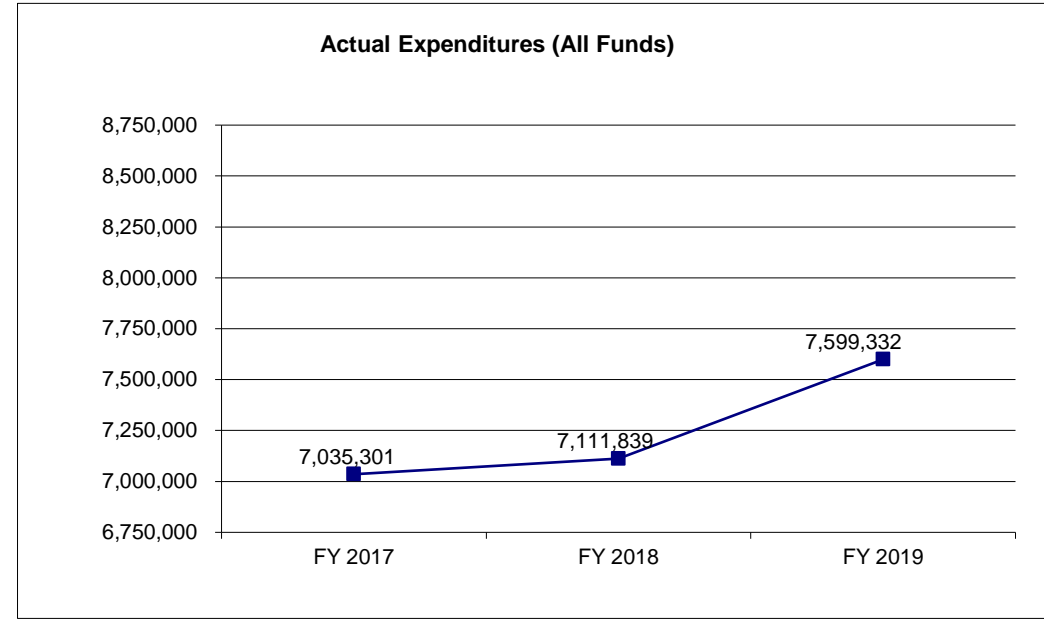
Core summary is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory and result in demonstrated cost-savings to all areas of state and local government.

**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	8,587,033	8,587,033	8,648,544	8,656,912
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	8,587,033	8,587,033	8,648,544	8,656,912
Actual Expenditures (All Funds)	7,035,301	7,111,839	7,599,332	N/A
Unexpended (All Funds)	1,551,732	1,475,194	1,049,212	0
Unexpended, by Fund:				
General Revenue	509,367	681,570	610,475	N/A
Federal	291,064	155,600	159,564	N/A
Other	746,858	637,838	279,173	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 AUDITOR  
OFFICE OF STATE AUDITOR

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	PS	167.77	5,920,733	894,257	959,729	7,774,719	
	EE	0.00	807,859	30,123	34,227	872,209	
	<b>Total</b>	<b>167.77</b>	<b>6,728,592</b>	<b>924,380</b>	<b>993,956</b>	<b>8,646,928</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>							
Core Reallocation	2517 4509	EE	0.00	0	1,133	0	1,133
Core Reallocation	2517 8487	EE	0.00	0	0	1,332	1,332
Core Reallocation	2517 0087	EE	0.00	7,519	0	0	7,519
	<b>NET DEPARTMENT CHANGES</b>	<b>0.00</b>	<b>7,519</b>	<b>1,133</b>	<b>1,332</b>	<b>9,984</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	167.77	5,920,733	894,257	959,729	7,774,719	
	EE	0.00	815,378	31,256	35,559	882,193	
	<b>Total</b>	<b>167.77</b>	<b>6,736,111</b>	<b>925,513</b>	<b>995,288</b>	<b>8,656,912</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	167.77	5,920,733	894,257	959,729	7,774,719	
	EE	0.00	815,378	31,256	35,559	882,193	
	<b>Total</b>	<b>167.77</b>	<b>6,736,111</b>	<b>925,513</b>	<b>995,288</b>	<b>8,656,912</b>	

**CORE RECONCILIATION DETAIL**

**STATE AUDITOR  
MILEAGE REIMBURSEMENT**

**5. CORE RECONCILIATION DETAIL**

				<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>										
				EE	0.00	7,519	1,133	1,332	9,984	
				<b>Total</b>	<b>0.00</b>	<b>7,519</b>	<b>1,133</b>	<b>1,332</b>	<b>9,984</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>										
Core Reallocation	2515	5813	EE	0.00	0	(1,133)	0	(1,133)	(1,133)	To reallocate FY20 mileage reimbursement funding as appropriated by GR, Federal, and Other.
Core Reallocation	2515	5820	EE	0.00	0	0	(1,332)	(1,332)	(1,332)	To reallocate FY20 mileage reimbursement funding as appropriated by GR, Federal, and Other.
Core Reallocation	2515	5777	EE	0.00	(7,519)	0	0	(7,519)	(7,519)	To reallocate FY20 mileage reimbursement funding as appropriated by GR, Federal, and Other.
<b>NET DEPARTMENT CHANGES</b>					<b>0.00</b>	<b>(7,519)</b>	<b>(1,133)</b>	<b>(1,332)</b>	<b>(9,984)</b>	
<b>DEPARTMENT CORE REQUEST</b>										
				EE	0.00	0	0	0	0	
				<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>										
				EE	0.00	0	0	0	0	
				<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR
<b>OFFICE OF STATE AUDITOR</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	5,042,092	87.27	5,920,733	136.27	5,920,733	136.27	5,920,733	136.27	5,920,733
STATE AUDITOR	734,693	13.54	894,257	11.00	894,257	11.00	894,257	11.00	894,257
CONSERVATION COMMISSION	46,092	0.59	47,140	1.00	47,140	1.00	47,140	1.00	47,140
PARKS SALES TAX	23,013	0.29	23,545	0.50	23,545	0.50	23,545	0.50	23,545
SOIL AND WATER SALES TAX	22,207	0.28	22,724	0.50	22,724	0.50	22,724	0.50	22,724
PETITION AUDIT REVOLVING TRUST	589,245	11.69	866,320	18.50	866,320	18.50	866,320	18.50	866,320
TOTAL - PS	6,457,342	113.66	7,774,719	167.77	7,774,719	167.77	7,774,719	167.77	7,774,719
EXPENSE & EQUIPMENT									
GENERAL REVENUE	1,077,527	0.00	807,859	0.00	815,378	0.00	815,378	0.00	815,378
STATE AUDITOR	30,124	0.00	30,123	0.00	31,256	0.00	31,256	0.00	31,256
CONSERVATION COMMISSION	2,610	0.00	2,611	0.00	2,611	0.00	2,611	0.00	2,611
PETITION AUDIT REVOLVING TRUST	31,616	0.00	31,616	0.00	32,948	0.00	32,948	0.00	32,948
TOTAL - EE	1,141,877	0.00	872,209	0.00	882,193	0.00	882,193	0.00	882,193
<b>TOTAL</b>	<b>7,599,219</b>	<b>113.66</b>	<b>8,646,928</b>	<b>167.77</b>	<b>8,656,912</b>	<b>167.77</b>	<b>8,656,912</b>	<b>167.77</b>	<b>8,656,912</b>
<b>Pay Plan - 0000012</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	58,129	0.00	58,129
STATE AUDITOR	0	0.00	0	0.00	0	0.00	8,942	0.00	8,942
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	471	0.00	471
PARKS SALES TAX	0	0.00	0	0.00	0	0.00	235	0.00	235
SOIL AND WATER SALES TAX	0	0.00	0	0.00	0	0.00	227	0.00	227
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	0	0.00	8,663	0.00	8,663
TOTAL - PS	0	0.00	0	0.00	0	0.00	76,667	0.00	76,667
<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>76,667</b>	<b>0.00</b>	<b>76,667</b>
<b>GRAND TOTAL</b>	<b>\$7,599,219</b>	<b>113.66</b>	<b>\$8,646,928</b>	<b>167.77</b>	<b>\$8,656,912</b>	<b>167.77</b>	<b>\$8,733,579</b>	<b>167.77</b>	<b>\$8,733,579</b>

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2021</b>	<b>FY 2021</b>	<b>FY 2021</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>MILEAGE REIMBURSEMENT</b>								
<b>CORE</b>								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	7,519	0.00	0	0.00	0	0.00
DIV JOB DEVELOPMENT & TRAINING	0	0.00	1,133	0.00	0	0.00	0	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	1,332	0.00	0	0.00	0	0.00
TOTAL - EE	0	0.00	9,984	0.00	0	0.00	0	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>9,984</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$9,984</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

**FLEXIBILITY REQUEST FORM**

<b>BUDGET UNIT NUMBER: 25101C</b> <b>BUDGET UNIT NAME: Office of the State Auditor</b> <b>HOUSE BILL SECTION:</b>	<b>DEPARTMENT: Office of the State Auditor</b>  <b>DIVISION:</b>
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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	5,920,733	100%	5,920,733
EE	General Revenue	0101	815,378	100%	815,378
PS	State Auditor - Federal	0115	894,257	100%	894,257
EE	State Auditor - Federal	0115	31,256	100%	31,256
PS	Conservation Commission	0609	47,140	100%	47,140
EE	Conservation Commission	0609	2,611	100%	2,611
PS	Parks Sales Tax	0613	23,545	100%	23,545
PS	Soil & Water Sales Tax	0614	22,724	100%	22,724
PS	Petition Audit Revolving	0648	866,320	100%	866,320
EE	Petition Audit Revolving	0648	32,948	100%	32,948

**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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2021
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	0	0.00	106,141	1.00	106,141	1.00	106,141	1.00
DIRECTOR OF AUDITS	296,747	3.00	278,973	3.00	278,973	3.00	278,973	3.00
AUDIT MANAGER	982,506	12.99	852,241	17.00	852,241	17.00	852,241	17.00
SENIOR AUDITOR II	246,566	4.97	1,042,727	22.00	1,042,727	22.00	1,042,727	22.00
STAFF AUDITOR II	752,916	17.57	734,845	18.00	734,845	18.00	734,845	18.00
AUDIT ASSISTANT	0	0.00	19,814	0.50	19,814	0.50	19,814	0.50
INTERN	16,415	0.91	28,449	5.77	28,449	5.77	28,449	5.77
DIRECTOR OF ADMINISTRATION	37,813	0.46	79,716	1.00	79,716	1.00	79,716	1.00
EXECUTIVE ASSISTANT I	0	0.00	39,979	1.00	39,979	1.00	39,979	1.00
ADMINISTRATIVE ASSISTANT	0	0.00	154,330	5.00	154,330	5.00	154,330	5.00
STAFF ATTORNEY	24,375	0.54	0	0.00	0	0.00	0	0.00
CLERK-TYPIST	0	0.00	28,544	1.00	28,544	1.00	28,544	1.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	40,124	1.00	40,124	1.00	40,124	1.00
CUSTODIAN	0	0.00	26,126	1.00	26,126	1.00	26,126	1.00
SENIOR AUDITOR I	490,900	10.15	840,193	19.00	840,193	19.00	840,193	19.00
STAFF AUDITOR I	493,900	12.39	1,352,958	25.50	1,352,958	25.50	1,352,958	25.50
HUMAN RESOURCES COORD	31,207	0.67	0	0.00	0	0.00	0	0.00
INFO TECHNOLOGY ANALYST I	35,802	1.00	72,603	2.00	72,603	2.00	72,603	2.00
INFO TECHNOLOGY ANALYST II	28,392	0.74	47,481	1.00	47,481	1.00	47,481	1.00
INFO TECHNOLOGY MANAGER	84,753	1.00	77,496	1.00	77,496	1.00	77,496	1.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	77,496	1.00	77,496	1.00	77,496	1.00
GENERAL COUNSEL	96,135	1.00	93,467	1.00	93,467	1.00	93,467	1.00
INFO TECH SENIOR ANALYST I	0	0.00	51,509	1.00	51,509	1.00	51,509	1.00
INFO TECH SENIOR ANALYST II	15,223	0.30	63,988	1.00	63,988	1.00	63,988	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	120,379	2.00	120,379	2.00	120,379	2.00
ASSISTANT DIRECTOR OF AUDITS	272,578	3.00	262,971	3.00	262,971	3.00	262,971	3.00
SENIOR AUDITOR III	434,470	7.79	252,286	11.00	252,286	11.00	252,286	11.00
STAFF AUDITOR III	324,194	7.11	258,327	11.00	258,327	11.00	258,327	11.00
INFO TECH SENIOR ANALYST III	173,888	3.00	0	0.00	0	0.00	0	0.00
INFO SYSTM S SENIOR AUDITOR III	68,219	1.00	0	0.00	0	0.00	0	0.00
LEGISLATIVE LIAISON	25,208	0.46	0	0.00	0	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2021
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>								
CHIEF OF STAFF	0	0.00	79,736	1.00	79,736	1.00	79,736	1.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	65,630	1.00	65,630	1.00	65,630	1.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	65,283	1.00	65,283	1.00	65,283	1.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	83,364	2.00	83,364	2.00	83,364	2.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	95,580	1.00	95,580	1.00	95,580	1.00
CHIEF LITIGATION COUNSEL	94,250	1.00	93,467	1.00	93,467	1.00	93,467	1.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	52,429	1.00	52,429	1.00	52,429	1.00
MEDIA DIRECTOR	0	0.00	59,893	1.00	59,893	1.00	59,893	1.00
SPECIAL ADVISOR	0	0.00	68,428	1.00	68,428	1.00	68,428	1.00
ASSOCIATE GENERAL COUNSEL	5,688	0.08	0	0.00	0	0.00	0	0.00
GOVERNMENT SPECIALIST I	20,519	0.54	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR III/TRNG COORD	50,755	0.92	0	0.00	0	0.00	0	0.00
EXEC ASST TO STATE AUDITOR	63,171	1.00	0	0.00	0	0.00	0	0.00
LOCAL GOVT/POLICY SR ANALYSTII	49,338	1.00	0	0.00	0	0.00	0	0.00
FISCAL & ADMIN ASST III	93,700	2.00	0	0.00	0	0.00	0	0.00
DIR-LEGIS AFFAIRS/SR COUNSEL	42,424	0.42	0	0.00	0	0.00	0	0.00
DEPUTY CHIEF OF STAFF	47,667	0.46	0	0.00	0	0.00	0	0.00
SENIOR COUNSEL	49,385	0.54	0	0.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR	32,500	0.54	0	0.00	0	0.00	0	0.00
EXECUTIVE ASSISTANT III	44,198	1.00	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR II/TRNG COORD	4,259	0.08	0	0.00	0	0.00	0	0.00
DATA TEAM MANAGER	54,224	1.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF AND COUNSEL	104,600	1.00	0	0.00	0	0.00	0	0.00
PRESS SECRETARY	78,145	1.00	0	0.00	0	0.00	0	0.00
LEGAL ASSISTANT II	36,274	1.00	0	0.00	0	0.00	0	0.00
GOVT SPECIALIST II	40,942	1.00	0	0.00	0	0.00	0	0.00
SENIOR LEGAL & POLICY ADVISOR	71,728	0.69	0	0.00	0	0.00	0	0.00
COMMUNICATIONS COORDINATOR I	21,667	0.54	0	0.00	0	0.00	0	0.00
COMMUNICATIONS & POLICY ADVSR	70,644	1.50	0	0.00	0	0.00	0	0.00
DIRECTOR OF OPERATIONS	37,917	0.54	0	0.00	0	0.00	0	0.00
SR INVST & LAW ENFRMNT LIAISON	42,193	0.50	0	0.00	0	0.00	0	0.00
SENIOR DIRECTOR	104,477	1.00	0	0.00	0	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2021
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>								
SPECIAL PROJECTS COORD II	41,375	1.00	0	0.00	0	0.00	0	0.00
FACIL/EQUIP/EMER MGR COOR II	44,198	1.00	0	0.00	0	0.00	0	0.00
COMMUNICATIONS COORDINATOR II	21,542	0.46	0	0.00	0	0.00	0	0.00
FISCAL PERSONNEL & ADMIN MGR	31,167	0.46	0	0.00	0	0.00	0	0.00
CHF OF INVESTIGATIONS PC&F DIV	12,917	0.21	0	0.00	0	0.00	0	0.00
GOVT SPECIALIST III	5,525	0.13	0	0.00	0	0.00	0	0.00
<b>TOTAL - PS</b>	<b>6,457,342</b>	<b>113.66</b>	<b>7,774,719</b>	<b>167.77</b>	<b>7,774,719</b>	<b>167.77</b>	<b>7,774,719</b>	<b>167.77</b>
TRAVEL, IN-STATE	311,922	0.00	349,191	0.00	359,175	0.00	359,175	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	48,320	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	68,240	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	38,351	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	390,957	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	95,310	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	88,339	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	16,973	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	4,006	0.00	2,544	0.00	2,544	0.00	2,544	0.00
PROPERTY & IMPROVEMENTS	72,710	0.00	0	0.00	0	0.00	0	0.00
BUILDING LEASE PAYMENTS	3,855	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	590	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	2,304	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
<b>TOTAL - EE</b>	<b>1,141,877</b>	<b>0.00</b>	<b>872,209</b>	<b>0.00</b>	<b>882,193</b>	<b>0.00</b>	<b>882,193</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$7,599,219</b>	<b>113.66</b>	<b>\$8,646,928</b>	<b>167.77</b>	<b>\$8,656,912</b>	<b>167.77</b>	<b>\$8,656,912</b>	<b>167.77</b>
<b>GENERAL REVENUE</b>	<b>\$6,119,619</b>	<b>87.27</b>	<b>\$6,728,592</b>	<b>136.27</b>	<b>\$6,736,111</b>	<b>136.27</b>	<b>\$6,736,111</b>	<b>136.27</b>
<b>FEDERAL FUNDS</b>	<b>\$764,817</b>	<b>13.54</b>	<b>\$924,380</b>	<b>11.00</b>	<b>\$925,513</b>	<b>11.00</b>	<b>\$925,513</b>	<b>11.00</b>
<b>OTHER FUNDS</b>	<b>\$714,783</b>	<b>12.85</b>	<b>\$993,956</b>	<b>20.50</b>	<b>\$995,288</b>	<b>20.50</b>	<b>\$995,288</b>	<b>20.50</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2021
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>MILEAGE REIMBURSEMENT</b>								
<b>CORE</b>								
TRAVEL, IN-STATE	0	0.00	9,984	0.00	0	0.00	0	0.00
<b>TOTAL - EE</b>	<b>0</b>	<b>0.00</b>	<b>9,984</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$9,984</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$7,519	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$1,133	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$1,332	0.00	\$0	0.00		0.00

**PROGRAM DESCRIPTION**

**Department** \_\_\_\_\_  
**Program Name** \_\_\_\_\_

**HB Section(s):** \_\_\_\_\_

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

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

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

- State Agency Audits: Conducts audits of all state agencies, boards and 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: Prepares 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.

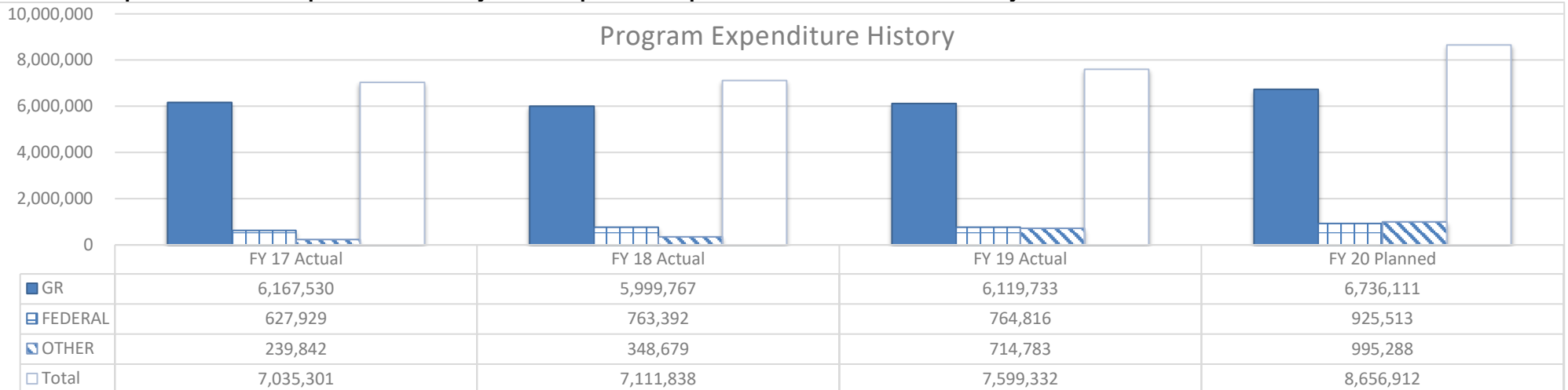
**3. Are there federal matching requirements? If yes, please explain.**

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 2020, not actual expenditures for the fiscal year.

**PROGRAM DESCRIPTION**

**Department** \_\_\_\_\_

**HB Section(s):** \_\_\_\_\_

**Program Name** \_\_\_\_\_

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

**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 a customer satisfaction measure. if applicable.**

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.
- All auditors with CPAs have their license periodically reviewed by the Missouri Division of Professional Registration, Board of Accountancy.