

OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST

FISCAL YEAR 2022

(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 25101C
Division Office of the State Auditor	
DI Name FY 22 Pay Plan DI# 0000012	HB Section 12.165

1. AMOUNT OF REQUEST

	FY 2022 Budget Request					FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	58,129	8,942	9,596	76,667	PS	58,129	8,942	9,596	76,667
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	<u>58,129</u>	<u>8,942</u>	<u>9,596</u>	<u>76,667</u>	Total	<u>58,129</u>	<u>8,942</u>	<u>9,596</u>	<u>76,667</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	19,252	2,962	3,178	25,392
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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	19,252	2,962	3,178	25,392
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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. 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 2022 budget includes appropriation authority for a 2% pay raise for state employees beginning January 1, 2022.

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 22 Pay Plan	DI#	0000012
		HB Section	12.165

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 2022 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	
Total PS	58,129	0.0	8,942	0.0	9,596	0.0	76,667	0.0	0
Grand Total	58,129	0.0	8,942	0.0	9,596	0.0	76,667	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
100-Salaries and Wages	58,129		8,942		9,596		76,667	0.0	
Total PS	58,129	0.0	8,942	0.0	9,596	0.0	76,667	0.0	0
Grand Total	58,129	0.0	8,942	0.0	9,596	0.0	76,667	0.0	0

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DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
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	1,061	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

Brass Report 10

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
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								
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
TOTAL - PS	0	0.00	0	0.00	0	0.00	76,667	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$76,667	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$58,129	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$8,942	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$9,596	0.00

CORE DECISION ITEM

Department Office of the State Auditor	Budget Unit 25101C
Division	
Core Office of the State Auditor	HB Section 12.165

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request				E		FY 2022 Governor's Recommendation				E
	GR	Federal	Other	Total			GR	Federal	Other	Total	
PS	5,920,733	894,257	959,729	7,774,719		PS	5,980,209	903,199	969,325	7,852,733	
EE	815,378	31,256	35,559	882,193		EE	815,378	31,256	35,559	882,193	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	6,736,111	925,513	995,288	8,656,912		Total	6,795,587	934,455	1,004,884	8,734,926	
FTE	136.27	11.00	20.50	167.77		FTE	136.27	11.00	20.50	167.77	
Est. Fringe	3,522,685	411,212	550,975	4,484,872		Est. Fringe	3,540,807	413,937	553,899	4,508,643	
<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)

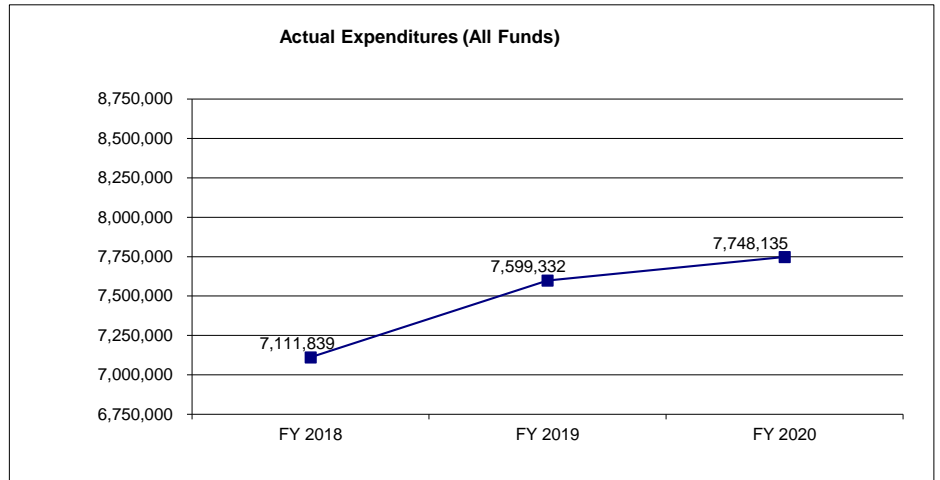
Core summary is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory and result in demonstrated cost-savings to all areas of state and local government.

CORE DECISION ITEM

Department Office of the State Auditor	Budget Unit 25101C
Division	
Core Office of the State Auditor	HB Section 12.165

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	8,587,033	8,648,544	8,656,912	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	8,648,544	8,656,912	8,656,912
Actual Expenditures (All Funds)	7,111,839	7,599,332	7,748,135	N/A
Unexpended (All Funds)	1,475,194	1,049,212	908,777	0
Unexpended, by Fund:				
General Revenue	681,570	610,475	349,617	N/A
Federal	155,600	159,564	169,411	N/A
Other	637,838	279,173	389,749	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	167.77	5,920,733	894,257	959,729	7,774,719	
	EE	0.00	815,378	31,256	35,559	882,193	
	Total	167.77	6,736,111	925,513	995,288	8,656,912	
DEPARTMENT CORE REQUEST							
	PS	167.77	5,920,733	894,257	959,729	7,774,719	
	EE	0.00	815,378	31,256	35,559	882,193	
	Total	167.77	6,736,111	925,513	995,288	8,656,912	
GOVERNOR'S RECOMMENDED CORE							
	PS	167.77	5,920,733	894,257	959,729	7,774,719	
	EE	0.00	815,378	31,256	35,559	882,193	
	Total	167.77	6,736,111	925,513	995,288	8,656,912	

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
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	5,511,748	89.36	5,920,733	136.27	5,920,733	136.27	5,920,733	136.27
STATE AUDITOR	726,403	12.67	894,257	11.00	894,257	11.00	894,257	11.00
CONSERVATION COMMISSION	47,140	0.50	47,140	1.00	47,140	1.00	47,140	1.00
PARKS SALES TAX	23,485	0.28	23,545	0.50	23,545	0.50	23,545	0.50
SOIL AND WATER SALES TAX	22,490	0.27	22,724	0.50	22,724	0.50	22,724	0.50
PETITION AUDIT REVOLVING TRUST	478,806	8.85	866,320	18.50	866,320	18.50	866,320	18.50
TOTAL - PS	6,810,072	111.93	7,774,719	167.77	7,774,719	167.77	7,774,719	167.77
EXPENSE & EQUIPMENT								
GENERAL REVENUE	868,563	0.00	815,378	0.00	815,378	0.00	815,378	0.00
STATE AUDITOR	28,673	0.00	31,256	0.00	31,256	0.00	31,256	0.00
CONSERVATION COMMISSION	2,586	0.00	2,611	0.00	2,611	0.00	2,611	0.00
PETITION AUDIT REVOLVING TRUST	29,797	0.00	32,948	0.00	32,948	0.00	32,948	0.00
TOTAL - EE	929,619	0.00	882,193	0.00	882,193	0.00	882,193	0.00
TOTAL	7,739,691	111.93	8,656,912	167.77	8,656,912	167.77	8,656,912	167.77
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	58,129	0.00
STATE AUDITOR	0	0.00	0	0.00	0	0.00	8,942	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	471	0.00
PARKS SALES TAX	0	0.00	0	0.00	0	0.00	235	0.00
SOIL AND WATER SALES TAX	0	0.00	0	0.00	0	0.00	227	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	0	0.00	8,663	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	76,667	0.00
TOTAL	0	0.00	0	0.00	0	0.00	76,667	0.00

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
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								
2020 MCCCEO GA EO Pay Plan - 0000013								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	1,347	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	1,347	0.00
TOTAL	0	0.00	0	0.00	0	0.00	1,347	0.00
GRAND TOTAL	\$7,739,691	111.93	\$8,656,912	167.77	\$8,656,912	167.77	\$8,734,926	167.77

Brass Report 9

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
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
MILEAGE REIMBURSEMENT									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	6,183	0.00	0	0.00	0	0.00	0	0.00	0.00
STATE AUDITOR	1,026	0.00	0	0.00	0	0.00	0	0.00	0.00
PETITION AUDIT REVOLVING TRUST	1,235	0.00	0	0.00	0	0.00	0	0.00	0.00
TOTAL - EE	8,444	0.00	0	0.00	0	0.00	0	0.00	0.00
TOTAL	8,444	0.00	0	0.00	0	0.00	0	0.00	0.00
GRAND TOTAL	\$8,444	0.00	\$0	0.00	\$0	0.00	\$0	0.00	0.00

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 25101C BUDGET UNIT NAME: Office of the State Auditor HOUSE BILL SECTION: 12.165	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	5,920,733	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.

Brass Report 10

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
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	106,141	1.00	106,141	1.00	106,141	1.00
DIRECTOR OF AUDITS	319,637	3.12	278,973	3.00	278,973	3.00	278,973	3.00
AUDIT MANAGER	1,013,347	12.68	852,241	17.00	852,241	17.00	852,241	17.00
SENIOR AUDITOR II	389,681	7.35	1,042,727	22.00	1,042,727	22.00	1,042,727	22.00
STAFF AUDITOR II	580,487	12.89	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	7,686	0.43	28,449	5.77	28,449	5.77	28,449	5.77
DIRECTOR OF ADMINISTRATION	83,634	1.00	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
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	443,628	8.39	840,193	19.00	840,193	19.00	840,193	19.00
STAFF AUDITOR I	511,703	12.01	1,352,958	25.50	1,352,958	25.50	1,352,958	25.50
HUMAN RESOURCES COORD	51,185	1.00	0	0.00	0	0.00	0	0.00
INFO TECHNOLOGY ANALYST I	69,820	1.92	72,603	2.00	72,603	2.00	72,603	2.00
INFO TECHNOLOGY ANALYST II	0	0.00	47,481	1.00	47,481	1.00	47,481	1.00
INFO TECHNOLOGY MANAGER	96,071	1.06	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	103,403	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	10,417	0.21	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	288,919	3.00	262,971	3.00	262,971	3.00	262,971	3.00
SENIOR AUDITOR III	371,284	6.14	252,286	11.00	252,286	11.00	252,286	11.00
STAFF AUDITOR III	457,734	9.82	258,327	11.00	258,327	11.00	258,327	11.00
INFO TECH SENIOR ANALYST III	181,646	3.00	0	0.00	0	0.00	0	0.00
INFO SYSTMS SENIOR AUDITOR III	73,204	1.00	0	0.00	0	0.00	0	0.00
LEGISLATIVE LIAISON	55,756	1.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF	0	0.00	79,736	1.00	79,736	1.00	79,736	1.00

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DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
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								
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	101,375	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
INFO TECH PROJECT MANAGER	48,325	0.79	0	0.00	0	0.00	0	0.00
ASSOCIATE GENERAL COUNSEL	75,484	1.00	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR III/TRNG COORD	59,004	1.00	0	0.00	0	0.00	0	0.00
EXEC ASST TO STATE AUDITOR	66,401	1.00	0	0.00	0	0.00	0	0.00
LOCAL GOVT/POLICY SR ANALYSTII	55,452	1.00	0	0.00	0	0.00	0	0.00
FISCAL & ADMIN ASST III	97,503	2.00	0	0.00	0	0.00	0	0.00
DIR-LEGIS AFFAIRS/SR COUNSEL	101,375	1.00	0	0.00	0	0.00	0	0.00
DEPUTY CHIEF OF STAFF	105,430	1.00	0	0.00	0	0.00	0	0.00
EXECUTIVE ASSISTANT III	45,992	1.00	0	0.00	0	0.00	0	0.00
DATA TEAM MANAGER	78,470	1.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF AND COUNSEL	109,226	1.00	0	0.00	0	0.00	0	0.00
PRESS SECRETARY	83,634	1.00	0	0.00	0	0.00	0	0.00
LEGAL ASSISTANT II	35,461	0.94	0	0.00	0	0.00	0	0.00
GOVT SPECIALIST II	38,928	0.91	0	0.00	0	0.00	0	0.00
COMMUNICATIONS & POLICY ADVSR	72,830	1.50	0	0.00	0	0.00	0	0.00
SR INVST & LAW ENFRMNT LIAISON	39,581	0.46	0	0.00	0	0.00	0	0.00
SENIOR DIRECTOR	86,199	0.81	0	0.00	0	0.00	0	0.00
SPECIAL PROJECTS COORD II	21,328	0.50	0	0.00	0	0.00	0	0.00
FACIL/EQUIP/EMER MGR COOR II	45,992	1.00	0	0.00	0	0.00	0	0.00
COMMUNICATIONS COORDINATOR II	47,646	1.00	0	0.00	0	0.00	0	0.00
FISCAL PERSONNEL & ADMIN MGR	68,935	1.00	0	0.00	0	0.00	0	0.00
CHF OF INVESTIGATIONS PC&F DIV	63,705	1.00	0	0.00	0	0.00	0	0.00
GOVT SPECIALIST III	44,808	1.00	0	0.00	0	0.00	0	0.00
TOTAL - PS	6,810,072	111.93	7,774,719	167.77	7,774,719	167.77	7,774,719	167.77

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DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
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								
TRAVEL, IN-STATE	171,326	0.00	359,175	0.00	359,175	0.00	359,175	0.00
TRAVEL, OUT-OF-STATE	1,918	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	46,102	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	62,123	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	54,441	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	367,883	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	95,662	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	104,526	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	17,253	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	1,991	0.00	2,544	0.00	2,544	0.00	2,544	0.00
BUILDING LEASE PAYMENTS	4,165	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	486	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	1,743	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	929,619	0.00	882,193	0.00	882,193	0.00	882,193	0.00
GRAND TOTAL	\$7,739,691	111.93	\$8,656,912	167.77	\$8,656,912	167.77	\$8,656,912	167.77
GENERAL REVENUE	\$6,380,311	89.36	\$6,736,111	136.27	\$6,736,111	136.27	\$6,736,111	136.27
FEDERAL FUNDS	\$755,076	12.67	\$925,513	11.00	\$925,513	11.00	\$925,513	11.00
OTHER FUNDS	\$604,304	9.90	\$995,288	20.50	\$995,288	20.50	\$995,288	20.50

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DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
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
MILEAGE REIMBURSEMENT								
CORE								
TRAVEL, IN-STATE	8,444	0.00	0	0.00	0	0.00	0	0.00
TOTAL - EE	8,444	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	\$8,444	0.00	\$0	0.00	\$0	0.00	\$0	0.00
GENERAL REVENUE	\$6,183	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$1,026	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$1,235	0.00	\$0	0.00	\$0	0.00		0.00

PROGRAM DESCRIPTION

Department: State Auditor's Office

HB Section(s): 12.165

Program Name

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.

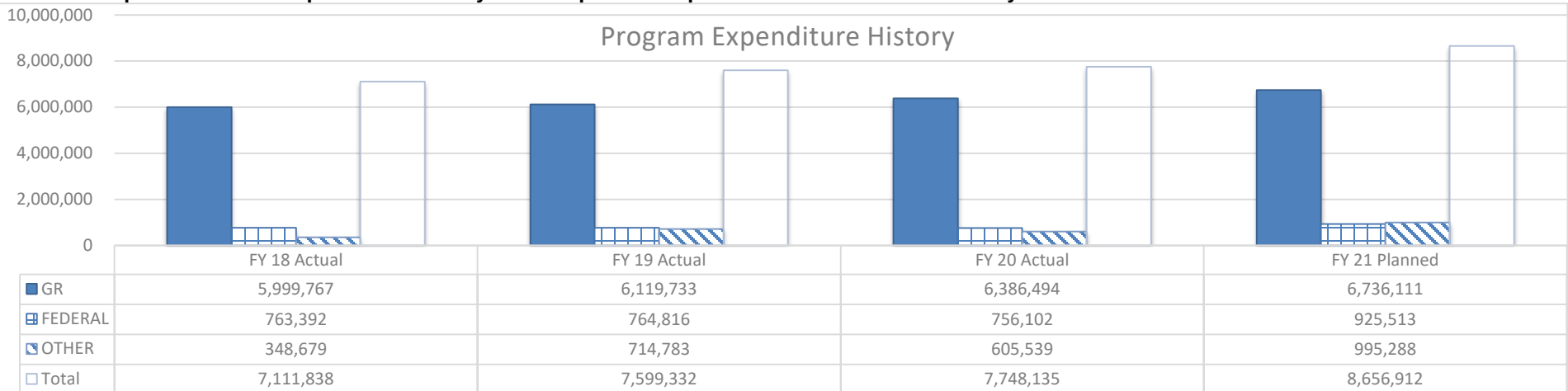
3. Are there federal matching requirements? If yes, please explain.

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 2021, not actual expenditures for the fiscal year.

PROGRAM DESCRIPTION

Department: State Auditor's Office

HB Section(s): 12.165

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.