

# OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST

FISCAL YEAR 2024

(WITH GOVERNOR'S RECOMMENDATIONS)



**SCOTT FITZPATRICK, 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

<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: \_\_\_\_\_ OF \_\_\_\_\_

<b>Department - State Auditor</b>	<b>Budget Unit</b> <u>25101C</u>
<b>Department-wide</b>	
<b>Pay Plan - FY 2024 Cost to Continue</b> <span style="float:right"><b>DI# 0000012</b></span>	<b>HB Section</b> <u>12.165</u>

**1. AMOUNT OF REQUEST**

	FY 2024 Budget Request				FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total	GR	Federal	Other	Total
<b>PS</b>	0	0	0	0	555,476	83,721	89,850	729,047
<b>EE</b>	0	0	0	0	0	0	0	0
<b>PSD</b>	0	0	0	0	0	0	0	0
<b>TRF</b>	0	0	0	0	0	0	0	0
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>555,476</u>	<u>83,721</u>	<u>89,850</u>	<u>729,047</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>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	202,638	30,541	32,777	265,956
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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: Various

Other Funds: Various

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

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

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

The FY 2024 budget includes appropriation authority for the statewide pay increase for employees, including three components:

- 8.7% pay increase for employees;
- Updated shift differentials for staff working in 24/7 congregate care facilities to \$2 per hour for evening and overnight shifts; and,
- A market-based pay increase for non-commission based executive agency directors (based on the 2019 State of Missouri Compensation & Benefits Study commissioned by CBIZ, aged by 10.7% to July 2022, based on private and public sector data for neighboring states only; or a 4.33% COLA for directors already making the CBIZ rate, based on the lowest percent increase given to directors currently being paid under the CBIZ rate).

**NEW DECISION ITEM**

RANK: \_\_\_\_\_ OF \_\_\_\_\_

<b>Department - State Auditor</b>	<b>Budget Unit</b> <u>25101C</u>
<b>Department-wide</b>	
<b>Pay Plan - FY 2024 Cost to Continue</b> <u>DI# 0000012</u>	<b>HB Section</b> <u>12.165</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 appropriated amount for the Fiscal Year 2024 pay plan was based on an 8.7% pay increase for employees, updating shift differentials for staff working in 24/7 congregate care facilities to \$2 per hour for evening and overnight shifts, and adjustments to department director salaries based on the 2019 State of Missouri Compensation & Benefits Study commissioned by CBIZ. For the statewide elected officials and the General Assembly's members, this decision item also includes the cost to continue the 2020 Missouri Citizens' Commission for the Compensation of Elected Officials (MCCCEO) Fiscal Year 2023 recommendations for a full Fiscal Year 2024. These individuals are also included in the 8.7% pay increase for employees.

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

<b>Budget Object Class/Job Class</b>	<b>Dept Req GR DOLLARS</b>	<b>Dept Req GR FTE</b>	<b>Dept Req FED DOLLARS</b>	<b>Dept Req FED FTE</b>	<b>Dept Req OTHER DOLLARS</b>	<b>Dept Req OTHER FTE</b>	<b>Dept Req TOTAL DOLLARS</b>	<b>Dept Req TOTAL FTE</b>	<b>Dept Req One-Time DOLLARS</b>
100-Salaries and Wages							0		
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>

<b>Budget Object Class/Job Class</b>	<b>Gov Rec GR DOLLARS</b>	<b>Gov Rec GR FTE</b>	<b>Gov Rec FED DOLLARS</b>	<b>Gov Rec FED FTE</b>	<b>Gov Rec OTHER DOLLARS</b>	<b>Gov Rec OTHER FTE</b>	<b>Gov Rec TOTAL DOLLARS</b>	<b>Gov Rec TOTAL FTE</b>	<b>Gov Rec One-Time DOLLARS</b>
100-Salaries and Wages							0		
<b>Total PS</b>	<b>555,476</b>	<b>0.0</b>	<b>83,721</b>	<b>0.0</b>	<b>89,850</b>	<b>0.0</b>	<b>729,047</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>555,476</b>	<b>0.0</b>	<b>83,721</b>	<b>0.0</b>	<b>89,850</b>	<b>0.0</b>	<b>729,047</b>	<b>0.0</b>	<b>0</b>

**CORE DECISION ITEM**

<b>Department - State Auditor</b>	<b>Budget Unit</b> <u>25101C</u>
<b>Division</b>	
<b>Core</b>	<b>HB Section</b> <u>12.165</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
<b>PS</b>	6,367,143	962,309	1,032,761	8,362,213	<b>PS</b>	6,367,143	962,309	1,032,761	8,362,213
<b>EE</b>	830,416	33,522	38,223	902,161	<b>EE</b>	830,416	33,522	38,223	902,161
<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>7,197,559</b>	<b>995,831</b>	<b>1,070,984</b>	<b>9,264,374</b>	<b>Total</b>	<b>7,197,559</b>	<b>995,831</b>	<b>1,070,984</b>	<b>9,264,374</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>	4,446,638	522,496	696,264	5,665,399	<b>Est. Fringe</b>	4,446,638	522,496	696,264	5,665,399
<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 Revolving Fund (0648)				Other Funds:				

**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)**

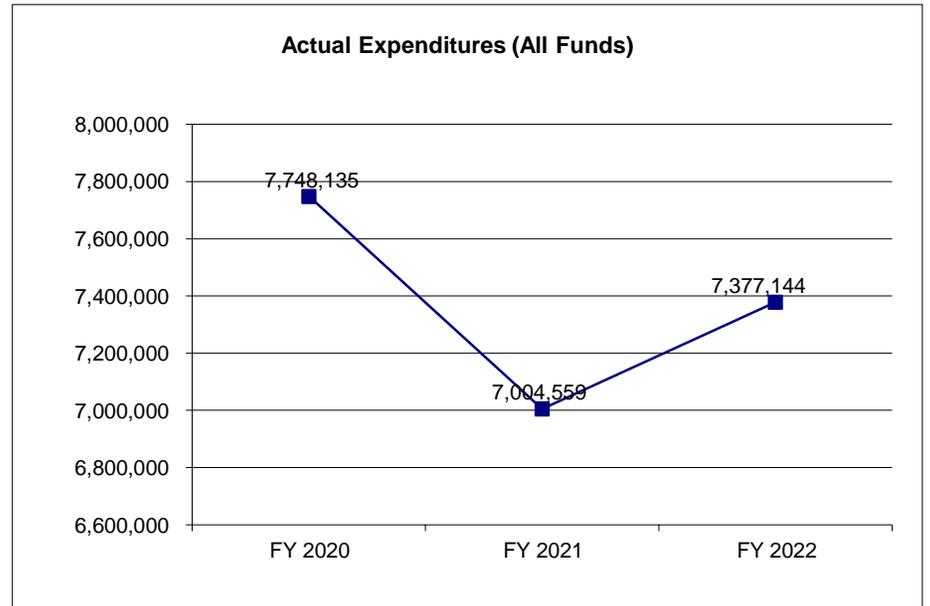
Core summary is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory and result in demonstrated cost-savings to all areas of state and local government.

**CORE DECISION ITEM**

<b>Department - State Auditor</b>	<b>Budget Unit</b> <u>25101C</u>
<b>Division</b>	
<b>Core</b>	<b>HB Section</b> <u>12.165</u>

**4. FINANCIAL HISTORY**

	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Current Yr.</b>
Appropriation (All Funds)	8,656,912	8,666,896	8,924,134	9,264,374
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	8,656,912	8,666,896	8,924,134	9,264,374
Actual Expenditures (All Funds)	7,748,135	7,004,559	7,377,144	N/A
Unexpended (All Funds)	908,777	1,662,337	1,546,990	0
Unexpended, by Fund:				
General Revenue	349,617	1,659,672	1,545,972	N/A
Federal	169,411	1,133	54	N/A
Other	389,749	1,532	964	N/A



\*Current Year 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
<b>TAFP AFTER VETOES</b>							
	PS	167.77	6,367,143	962,309	1,032,761	8,362,213	
	EE	0.00	830,416	33,522	38,223	902,161	
	<b>Total</b>	<b>167.77</b>	<b>7,197,559</b>	<b>995,831</b>	<b>1,070,984</b>	<b>9,264,374</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	167.77	6,367,143	962,309	1,032,761	8,362,213	
	EE	0.00	830,416	33,522	38,223	902,161	
	<b>Total</b>	<b>167.77</b>	<b>7,197,559</b>	<b>995,831</b>	<b>1,070,984</b>	<b>9,264,374</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	167.77	6,367,143	962,309	1,032,761	8,362,213	
	EE	0.00	830,416	33,522	38,223	902,161	
	<b>Total</b>	<b>167.77</b>	<b>7,197,559</b>	<b>995,831</b>	<b>1,070,984</b>	<b>9,264,374</b>	

**Decision Item Summary\_Brass Report 9**

**DECISION ITEM SUMMARY**

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>CORE</b>								
PERSONAL SERVICES								
GENERAL REVENUE	4,707,687	70.24	6,367,143	136.27	6,367,143	136.27	6,367,143	136.27
STATE AUDITOR	903,154	15.44	962,309	11.00	962,309	11.00	962,309	11.00
CONSERVATION COMMISSION	47,611	0.44	50,727	1.00	50,727	1.00	50,727	1.00
PARKS SALES TAX	23,779	0.26	25,336	0.50	25,336	0.50	25,336	0.50
SOIL AND WATER SALES TAX	22,949	0.25	24,453	0.50	24,453	0.50	24,453	0.50
PETITION AUDIT REVOLVING TRUST	874,584	13.06	932,245	18.50	932,245	18.50	932,245	18.50
TOTAL - PS	6,579,764	99.69	8,362,213	167.77	8,362,213	167.77	8,362,213	167.77
EXPENSE & EQUIPMENT								
GENERAL REVENUE	685,327	0.00	830,416	0.00	830,416	0.00	830,416	0.00
STATE AUDITOR	32,386	0.00	33,522	0.00	33,522	0.00	33,522	0.00
CONSERVATION COMMISSION	2,368	0.00	2,611	0.00	2,611	0.00	2,611	0.00
PETITION AUDIT REVOLVING TRUST	34,031	0.00	35,612	0.00	35,612	0.00	35,612	0.00
TOTAL - EE	754,112	0.00	902,161	0.00	902,161	0.00	902,161	0.00
<b>TOTAL</b>	<b>7,333,876</b>	<b>99.69</b>	<b>9,264,374</b>	<b>167.77</b>	<b>9,264,374</b>	<b>167.77</b>	<b>9,264,374</b>	<b>167.77</b>
<b>Pay Plan - 0000012</b>								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	555,476	0.00
STATE AUDITOR	0	0.00	0	0.00	0	0.00	83,721	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	4,413	0.00
PARKS SALES TAX	0	0.00	0	0.00	0	0.00	2,204	0.00
SOIL AND WATER SALES TAX	0	0.00	0	0.00	0	0.00	2,127	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	0	0.00	81,106	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	729,047	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>729,047</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$7,333,876</b>	<b>99.69</b>	<b>\$9,264,374</b>	<b>167.77</b>	<b>\$9,264,374</b>	<b>167.77</b>	<b>\$9,993,421</b>	<b>167.77</b>

**Decision Item Summary\_Brass Report 9**

**DECISION ITEM SUMMARY**

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>AUDITOR PS</b>								
<b>CORE</b>								
PERSONAL SERVICES								
STATE AUDITOR	20,900	0.34	0	0.00	0	0.00	0	0.00
PETITION AUDIT REVOLVING TRUST	22,368	0.34	0	0.00	0	0.00	0	0.00
TOTAL - PS	43,268	0.68	0	0.00	0	0.00	0	0.00
<b>TOTAL</b>	<b>43,268</b>	<b>0.68</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$43,268</b>	<b>0.68</b>	<b>\$0</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: 12.165</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	6,367,143	100%	6,367,143
EE	General Revenue	0101	830,416	100%	830,416
PS	State Auditor - Federal	0115	962,309	100%	962,309
EE	State Auditor - Federal	0115	33,522	100%	33,522
PS	Conservation Commission	0609	50,727	100%	50,727
EE	Conservation Commission	0609	2,611	100%	2,611
PS	Parks Sales Tax	0613	25,336	100%	25,336
PS	Soil & Water Sales Tax	0614	24,453	100%	24,453
PS	Petition Audit Revolving	0648	932,245	100%	932,245
EE	Petition Audit Revolving	0648	35,612	100%	35,612

**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\_Brass Report 10**

**DECISION ITEM DETAIL**

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
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	108,980	1.00	111,787	1.00	111,787	1.00	111,787	1.00
DEPUTY STATE AUDITOR	0	0.00	114,217	1.00	114,217	1.00	114,217	1.00
DIRECTOR OF AUDITS	554,647	5.12	300,203	3.00	300,203	3.00	300,203	3.00
AUDIT MANAGER	1,022,102	11.87	917,095	17.00	917,095	17.00	917,095	17.00
SENIOR AUDITOR II	375,851	6.64	1,122,078	22.00	1,122,078	22.00	1,122,078	22.00
STAFF AUDITOR II	334,620	7.15	790,766	18.00	790,766	18.00	790,766	18.00
AUDIT ASSISTANT	0	0.00	21,322	0.50	21,322	0.50	21,322	0.50
INTERN	24,956	1.02	30,613	5.77	30,613	5.77	30,613	5.77
DIRECTOR OF ADMINISTRATION	72,309	0.83	85,782	1.00	85,782	1.00	85,782	1.00
EXECUTIVE ASSISTANT I	0	0.00	43,022	1.00	43,022	1.00	43,022	1.00
ADMINISTRATIVE ASSISTANT	0	0.00	166,074	5.00	166,074	5.00	166,074	5.00
CLERK-TYPIST	0	0.00	30,715	1.00	30,715	1.00	30,715	1.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	43,177	1.00	43,177	1.00	43,177	1.00
CUSTODIAN	0	0.00	28,114	1.00	28,114	1.00	28,114	1.00
DIRECTOR OF COMMUNICATIONS	77,732	0.88	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR I	295,750	5.20	904,130	19.00	904,130	19.00	904,130	19.00
STAFF AUDITOR I	508,354	11.26	1,455,919	25.50	1,455,919	25.50	1,455,919	25.50
HUMAN RESOURCES COORD	6,712	0.13	0	0.00	0	0.00	0	0.00
INFO TECHNOLOGY ANALYST I	39,358	1.00	78,128	2.00	78,128	2.00	78,128	2.00
INFO TECHNOLOGY ANALYST II	41,227	1.00	51,095	1.00	51,095	1.00	51,095	1.00
INFO TECHNOLOGY MANAGER	49,909	0.50	83,394	1.00	83,394	1.00	83,394	1.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	83,394	1.00	83,394	1.00	83,394	1.00
GENERAL COUNSEL	109,237	1.00	100,581	1.00	100,581	1.00	100,581	1.00
INFO TECH SENIOR ANALYST I	0	0.00	55,429	1.00	55,429	1.00	55,429	1.00
INFO TECH SENIOR ANALYST II	0	0.00	68,858	1.00	68,858	1.00	68,858	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	129,540	2.00	129,540	2.00	129,540	2.00
ASSISTANT DIRECTOR OF AUDITS	77,278	0.75	282,984	3.00	282,984	3.00	282,984	3.00
SENIOR AUDITOR III	607,176	9.34	271,485	11.00	271,485	11.00	271,485	11.00
STAFF AUDITOR III	427,088	8.71	277,985	11.00	277,985	11.00	277,985	11.00
INFO TECH SENIOR ANALYST III	163,109	2.54	0	0.00	0	0.00	0	0.00
INFO SYSTMS SENIOR AUDITOR III	32,510	0.40	0	0.00	0	0.00	0	0.00
LEGISLATIVE LIAISON	58,902	1.00	0	0.00	0	0.00	0	0.00

**Decision Item Detail\_Brass Report 10**

**DECISION ITEM DETAIL**

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
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	85,803	1.00	85,803	1.00	85,803	1.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	70,624	1.00	70,624	1.00	70,624	1.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	70,251	1.00	70,251	1.00	70,251	1.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	89,709	2.00	89,709	2.00	89,709	2.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	102,854	1.00	102,854	1.00	102,854	1.00
CHIEF LITIGATION COUNSEL	61,841	0.60	100,581	1.00	100,581	1.00	100,581	1.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	56,418	1.00	56,418	1.00	56,418	1.00
MEDIA DIRECTOR	0	0.00	64,451	1.00	64,451	1.00	64,451	1.00
SPECIAL ADVISOR	0	0.00	73,635	1.00	73,635	1.00	73,635	1.00
INFO TECH PROJECT MANAGER	66,129	1.00	0	0.00	0	0.00	0	0.00
MANAGER OF HUMAN RESOURCES	54,886	0.88	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR III/TRNG COORD	25,375	0.42	0	0.00	0	0.00	0	0.00
EXEC ASST TO STATE AUDITOR	70,148	1.00	0	0.00	0	0.00	0	0.00
LOCAL GOVT/POLICY SR ANALYSTII	58,581	1.00	0	0.00	0	0.00	0	0.00
FISCAL & ADMIN ASST III	103,005	2.00	0	0.00	0	0.00	0	0.00
DIR-LEGIS AFFAIRS/SR COUNSEL	107,095	1.00	0	0.00	0	0.00	0	0.00
DEPUTY CHIEF OF STAFF	91,153	0.83	0	0.00	0	0.00	0	0.00
EXECUTIVE ASSISTANT III	48,587	1.00	0	0.00	0	0.00	0	0.00
DATA TEAM MANAGER	83,028	1.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF AND COUNSEL	130,039	1.12	0	0.00	0	0.00	0	0.00
PRESS SECRETARY	6,917	0.08	0	0.00	0	0.00	0	0.00
LEGAL ASSISTANT II	39,920	1.00	0	0.00	0	0.00	0	0.00
COMMUNICATIONS & POLICY ADVSR	76,940	1.50	0	0.00	0	0.00	0	0.00
SR INVST & LAW ENFRMNT LIAISON	45,430	0.50	0	0.00	0	0.00	0	0.00
SENIOR DIRECTOR	56,247	0.50	0	0.00	0	0.00	0	0.00
FACIL/EQUIP/EMER MGR COOR II	48,587	1.00	0	0.00	0	0.00	0	0.00
COMMUNICATIONS COORDINATOR II	34,957	0.71	0	0.00	0	0.00	0	0.00
FISCAL PERSONNEL & ADMIN MGR	72,825	1.00	0	0.00	0	0.00	0	0.00
CHF OF INVESTIGATIONS PC&F DIV	70,829	1.00	0	0.00	0	0.00	0	0.00
GOVT SPECIALIST III	47,336	1.00	0	0.00	0	0.00	0	0.00
DEPUTY GENERAL COUNSEL	88,354	1.00	0	0.00	0	0.00	0	0.00
TRAINING MANAGER	44,148	0.58	0	0.00	0	0.00	0	0.00

**Decision Item Detail\_Brass Report 10**

**DECISION ITEM DETAIL**

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
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>								
ASSISTANT IT MANAGER	40,322	0.46	0	0.00	0	0.00	0	0.00
DEPUTY CHIEF OF STAFF	19,278	0.17	0	0.00	0	0.00	0	0.00
<b>TOTAL - PS</b>	<b>6,579,764</b>	<b>99.69</b>	<b>8,362,213</b>	<b>167.77</b>	<b>8,362,213</b>	<b>167.77</b>	<b>8,362,213</b>	<b>167.77</b>
TRAVEL, IN-STATE	37,502	0.00	379,143	0.00	379,143	0.00	379,143	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	43,745	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	49,342	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	42,482	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	395,107	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	101,411	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	78,631	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	0	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	18	0.00	2,544	0.00	2,544	0.00	2,544	0.00
BUILDING LEASE PAYMENTS	4,510	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	494	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	870	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>754,112</b>	<b>0.00</b>	<b>902,161</b>	<b>0.00</b>	<b>902,161</b>	<b>0.00</b>	<b>902,161</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$7,333,876</b>	<b>99.69</b>	<b>\$9,264,374</b>	<b>167.77</b>	<b>\$9,264,374</b>	<b>167.77</b>	<b>\$9,264,374</b>	<b>167.77</b>
<b>GENERAL REVENUE</b>	<b>\$5,393,014</b>	<b>70.24</b>	<b>\$7,197,559</b>	<b>136.27</b>	<b>\$7,197,559</b>	<b>136.27</b>	<b>\$7,197,559</b>	<b>136.27</b>
<b>FEDERAL FUNDS</b>	<b>\$935,540</b>	<b>15.44</b>	<b>\$995,831</b>	<b>11.00</b>	<b>\$995,831</b>	<b>11.00</b>	<b>\$995,831</b>	<b>11.00</b>
<b>OTHER FUNDS</b>	<b>\$1,005,322</b>	<b>14.01</b>	<b>\$1,070,984</b>	<b>20.50</b>	<b>\$1,070,984</b>	<b>20.50</b>	<b>\$1,070,984</b>	<b>20.50</b>

**Decision Item Detail\_Brass Report 10**

**DECISION ITEM DETAIL**

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
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>								
STATE AUDITOR	0	0.00	0	0.00	0	0.00	11,262	0.00
DEPUTY STATE AUDITOR	0	0.00	0	0.00	0	0.00	9,937	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	26,118	0.00
AUDIT MANAGER	0	0.00	0	0.00	0	0.00	79,787	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	97,621	0.00
STAFF AUDITOR II	0	0.00	0	0.00	0	0.00	68,796	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	0	0.00	1,855	0.00
INTERN	0	0.00	0	0.00	0	0.00	2,663	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	0	0.00	7,463	0.00
EXECUTIVE ASSISTANT I	0	0.00	0	0.00	0	0.00	3,743	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	0	0.00	14,448	0.00
CLERK-TYPIST	0	0.00	0	0.00	0	0.00	2,672	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	0	0.00	3,756	0.00
CUSTODIAN	0	0.00	0	0.00	0	0.00	2,446	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	0	0.00	78,659	0.00
STAFF AUDITOR I	0	0.00	0	0.00	0	0.00	126,665	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	0	0.00	6,797	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	0	0.00	4,445	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	7,255	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	0	0.00	7,255	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	8,751	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	0	0.00	4,822	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	0	0.00	5,991	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	11,270	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	24,620	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	0	0.00	23,619	0.00
STAFF AUDITOR III	0	0.00	0	0.00	0	0.00	24,185	0.00
CHIEF OF STAFF	0	0.00	0	0.00	0	0.00	7,465	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	0	0.00	6,144	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	0	0.00	0	0.00	6,112	0.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	0	0.00	0	0.00	7,805	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	0	0.00	8,948	0.00

**Decision Item Detail\_Brass Report 10**

**DECISION ITEM DETAIL**

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
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>								
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	0	0.00	8,751	0.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	0	0.00	4,908	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	0	0.00	5,607	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	0	0.00	6,406	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>729,047</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>\$729,047</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>\$555,476</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>\$83,721</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>\$89,850</b>	<b>0.00</b>

**Decision Item Detail\_Brass Report 10**

**DECISION ITEM DETAIL**

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
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>AUDITOR PS</b>								
<b>CORE</b>								
AUDIT MANAGER	13,857	0.17	0	0.00	0	0.00	0	0.00
STAFF AUDITOR II	8,511	0.17	0	0.00	0	0.00	0	0.00
STAFF AUDITOR I	8,179	0.17	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR III	12,721	0.17	0	0.00	0	0.00	0	0.00
<b>TOTAL - PS</b>	<b>43,268</b>	<b>0.68</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$43,268</b>	<b>0.68</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</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>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$20,900</b>	<b>0.34</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$22,368</b>	<b>0.34</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>

**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.

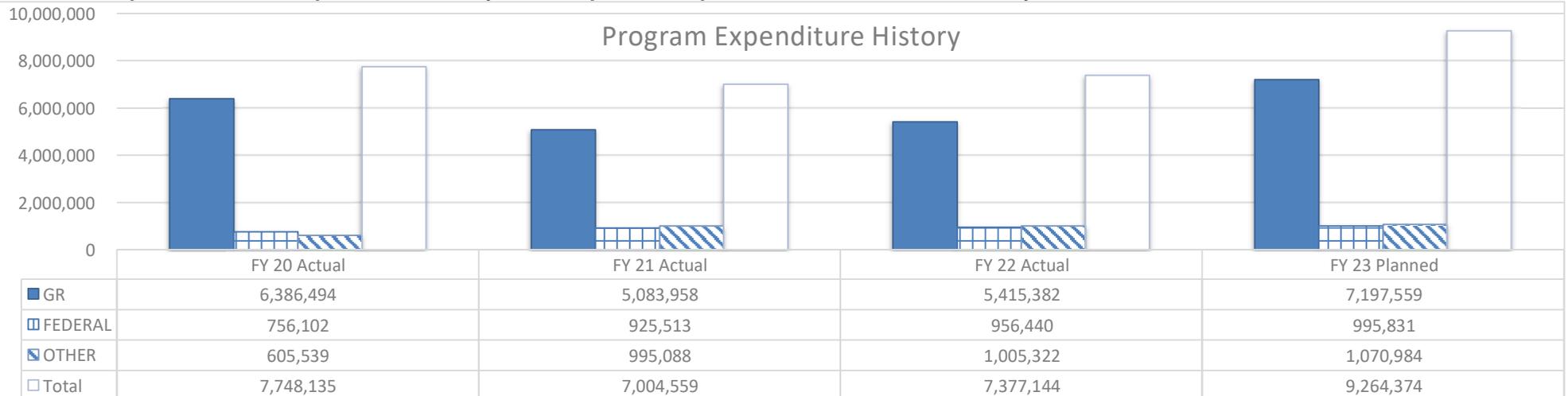
**3. Are there federal matching requirements? If yes, please explain.**

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 2023, 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 Continuing Professional Education requirements periodically reviewed by the Missouri Division of Professional Registration, Board of Accountancy.