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Michael L. Parson

GOVERNOR
STATE OF MISSOURI

April 22, 2020

RECEIVED

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STATE AUDITORS OFFICE

Nicole Galloway
Missouri State Auditor
State Capitol Building
201 W. Capitol Avenue, Room 121
Jefferson City, MO 65101

Dear Auditor Galloway:

We are in receipt of your April 7 letters sent to every state agency and SEMA regarding the Coronavirus Disease 2019 (“COVID-19”) and the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). Because the letters do not contain substantive differences, I will be responding to your letters on behalf of all recipients. You can rest assured that Missouri state agencies share your belief that efficiency, transparency, and compliance with the law are essential during these unprecedented times. Information on the State’s response to COVID-19 and ongoing initiatives to combat the virus, while continuing to provide essential services to Missourians, can be found at health.mo.gov. Governor Parson has additionally held daily briefings that can be viewed at facebook.com/pg/GovMikeParson/videos and issued a series of executive orders that can be found at sos.mo.gov/library/reference/orders. Finally, the text of House Bill 2014, the supplemental appropriation bill approved by Governor Parson on April 10, 2020, can be found at house.mo.gov.

The Constitution of the State of Missouri provides the State Auditor but three powers related to state agencies. The Auditor shall: (1) “establish appropriate systems of accounting for all public officials of the state;” (2) “post-audit the accounts of all state agencies;” and, (3) “make all other audit and investigations required by law,” provided the law does not “impose [on the Auditor any duty] not related to the supervising and auditing of the receipt and expenditure of public funds.” Constitution of Missouri, Art. IV, §13. Your Office’s letters of April 7 do not disclose which of these three powers purportedly authorize their submission.

“The Missouri Constitution specifically limits the Auditor’s authority to that set out in the Constitution. The Constitution does not give the Auditor the authority to conduct a preaudit of other state officials’ spending....” *Schweich v. Nixon*, 408 S.W.3d 769, 772 (Mo. banc 2013). “[A] postaudit of the accounts of the [state agency] requires no more of the Auditor than that he verify the financial picture of the [state agency] by examination after the fact, as contrasted with the preaudit duties of the comptroller....” *Dir. of Rev. v. State Auditor*, 511

S.W.2d 779, 783 (Mo. 1974) (*see* section 37.010.3, RSMo, providing that the Commissioner of the Office of Administration be the successor to the comptroller).

While the self-identified purpose of your Office's April 7 letters is for state agencies "to inform the State Auditor's Office of how your department will identify the costs associated with the COVID-19 public health emergency and how you will ensure all funds received will be accounted for and distributed timely and efficiently," requests 1-3 in your letters – including a broad request to identify "[t]he steps your department has taken and will continue to take to prepare for their response to COVID-19" – do not relate to or advance that purpose. Your Office's preemptive investigation into the ongoing response of state agencies to the COVID-19 public health emergency is not required by law and is, therefore, beyond the constitutional authority of your Office. During this public health emergency, state government must focus its limited resources on fulfilling our responsibilities to the citizens of Missouri. We hope you appreciate that we are unable to divert substantial resources during this time of state emergency to respond to your Office's extra-constitutional investigation.

The Division of Accounting within the Office of Administration has established 15 different funds to track the receipt and expenditure of federal funding pursuant to provisions of the CARES Act. A list of the funds and memoranda that have been distributed to state agencies to assist with tracking and oversight of federal stimulus dollars are enclosed with this letter. The first of these memoranda was sent March 18 and both memoranda were distributed through the Division of Accounting's listserv, which I believe members of your Office receive. As additional guidance is received from the federal government, additional memoranda will be distributed. Given your access to the SAM II Financial system, your Office is likely quite aware of the creation of these funds. This system gives your Office the opportunity to review state expenditures, from these funds or any other fund, at any time.

Missouri's state agencies share your professed commitment to appropriate and efficient expenditure of relief money and plan to continue acting in a manner that maintains taxpayer confidence through effective and transparent compliance with state and federal laws. It is my sincere hope that your Office's letters were sent solely in furtherance of these worthy nonpartisan objectives. That hope is tempered by the letters' transparent attempt to exceed the constitutional role of your Office. A pandemic is hardly the time to play politics and precious state resources will not be squandered in an attempt to more broadly respond to your ill-timed and ill-conceived letters.

Sincerely,

Christopher K. Limbaugh
General Counsel

FUND	FUND_CAT	FUND_NM
0179	G2	CORONAVIRUS EMERGENCY SUPP
0181	G2	ENHANCED FMAP FUND
2300	G2	DESE FEDERAL STIMULUS
2305	G2	DESE FEDERAL EMERGENCY RELIEF
2310	G2	DHEWD FEDERAL STIMULUS DHEWD FEDERAL EMERGENCY
2315	G2	RELIEF
2320	G2	MODOT FEDERAL STIMULUS
2325	G2	OA FEDERAL STIMULUS
2330	G2	DPS FEDERAL STIMULUS
2335	G2	SEMA FEDERAL STIMULUS
2340	G2	DOC FEDERAL STIMULUS
2345	G2	DMH FEDERAL STIMULUS
2350	G2	DHSS FEDERAL STIMULUS
2355	G2	DSS FEDERAL STIMULUS
2360	G2	DED FEDERAL STIMULUS

Michael L. Parson
Governor



Sarah H. Steelman
Commissioner

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Stacy Neal
Director

MEMORANDUM

TO: Agency Personnel
FROM: Division of Accounting
DATE: March 18, 2020
RE: COVID-19 Support and Flexibility

OA /Division of Accounting is making the following changes to better assist agencies.

1. The SAM II Financial and HR systems are routinely available from 6:15 am to 6:00 pm, seven days a week. Beginning March 19, 2020, both systems, Financial and HR, will be available from 12:00 am (midnight) to 5:00 am and then again from 6:15 am to 6:00 pm. However, nightly cycles will continue to only run Monday thru Friday.

No changes are being made to MissouriBUYS Integration jobs, those will continue to run as normal.

The Data Warehouse system is available from 7:00 am to 7:00 pm, seven days a week.

The SAM II Technical Helpdesk is routinely available from 7:30 am to 5:00 pm, Monday through Friday, excluding holidays.

Notifications for deviations in the routine schedule other than those noted above will be sent to the SAMII-FIN and SAMII-HR distribution lists. Users can subscribe to the discussion list from the SAM II website at:
<http://intranet.state.mo.us/oa/samii-distribution-lists/>.

2. Centers for Disease Control and Prevention funding is being made available for activities associated with controlling the spread of COVID-19. The categories will include:
 - Domain 1: **Incident Management for Early Crisis Response** (Emergency Operations and Coordination, Responder Safety and Health, Identification of Vulnerable Populations),
 - Domain 2: **Jurisdictional Recovery**,
 - Domain 3: **Information Management** (Information Sharing, Emergency Public Information and Warning and Risk Communication)

Domain 4: **Countermeasures and Mitigation** (Nonpharmaceutical Interventions, Quarantine and Isolation Support, Distribution and Use of Medical Materiel)
 Domain 5: **Surge Management** (Surge Staffing, Public Health Coordination with Healthcare Systems, Infection Control)
 Domain 6: **Biosurveillance** (Public Health Surveillance and Real-time Reporting, Public Health Laboratory Testing, Equipment, Supplies, and Shipping, Data Management) and alteration or renovation of non-federal facilities that directly support these six domains.

If additional funding becomes available, Departments will want to track expenses associated with controlling the spread of COVID-19 including costs for employees to work remotely and if necessary, costs associated with decontamination.

Sub-object codes have been added to the Financial system in an effort to Track COVID-19 expenditures. The use of these codes is not mandatory, but we strongly encourage using these codes for tracking purposes. The new sub-object codes are as follows:

Sub Object Code	Name	Short Name
C1	INCIDENT MANAGEMENT	INCIDENT MGMT
C2	JURISDICTIONAL RECOVERY	JURIS RECOVERY
C3	INFORMATION MGMT	INFO MGMT
C4	COUNTERMEASURE-MITIG	CNTR-MITIG
C5	SURGE MANAGEMENT	SURGE MGMT
C6	BIOSURVEILLANCE	BIOSURVEILNC
C7	C19 -MISCELLANEOUS	C19-MISC

3. The Division of Accounting has requested OA Divisions to begin submitting payment documents electronically to promote social distancing. Agencies may also consider utilizing a similar process.
4. The Division of Accounting is requesting Agencies begin calling to verify if there are any checks or documents to be picked up prior to arriving. Beginning Thursday, March 19th, pick up will be available from 7 am to 3 pm Monday through Friday.
5. The Division of Accounting has additional support capabilities for Agencies experiencing issues with processing transactions in either the Financial or HR systems. The following inboxes will be monitored to provide assistance.

- MissouriBUYS missouribuys@mo.gov
- SAM II Financial OASAMIIACCOUNTING@oa.mo.gov
- Vendors vendor@oa.mo.gov
- Reporting Unit OACAFR@oa.mo.gov
- Payroll Direct Deposit OADirectDeposit@oa.mo.gov
- Supplemental Payroll Checks oasamihr@oa.mo.gov
- Payroll Garnishments oagarnishments@oa.mo.gov

- Staff Services oastaffservices@oa.mo.gov

If you have a situation that does not apply to the inboxes listed above, please send your email to acctmail@oa.mo.gov.

Michael L. Parson
Governor



Sarah H. Steelman
Commissioner

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Stacy Neal
Director

TO: State Agencies
FROM: Office of Administration, Division of Accounting
DATE: April 16, 2020
RE: COVID-19 Supplemental Funding

On March 27, 2020, the Federal Government passed the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). This Act will give the State funding to offset costs directly related to the COVID-19 pandemic.

If your agency has incurred costs directly related to the COVID-19 pandemic, please send the request to OA Accounting at ACCTMAIL@oa.mo.gov with the payment voucher document number, copy of the invoice, and brief description how the expense directly relates to COVID-19. Once the documentation is reviewed and approved, the Division of Accounting will process a Journal Voucher (JV) to change the funding from the original funding source to the CARES funding source.

If your agency incur additional costs directly related to the COVID-19 pandemic, please send the request to OA Accounting at ACCTMAIL@oa.mo.gov for processing. In order for your request to be considered, please include a copy of the invoice and brief description how the expense directly relates to COVID-19. Once the documentation is reviewed and approved, the Division of Accounting will process a Payment Voucher (PV) to utilize the CARES money.