



Findings in the audit of the Department of Public Safety, Missouri State Highway Patrol's Use of Highway Funds

Background

The State Auditor is required by Article IV, Section 30(b) of the Missouri Constitution and Section 226.200.3, RSMo, to determine whether appropriations from the State Highways and Transportation Fund (State Highway Fund) to the Missouri State Highway Patrol (MSHP) are used for administering and enforcing state motor vehicle laws and traffic regulations.

Methodology

Audit staff reviewed pertinent documents, conducted interviews, and tested selected transactions. Audit staff assessed and tested internal controls and reviewed and tested MSHP calculations.

Conclusions

During the year ended June 30, 2014, the MSHP appears to be in compliance with legal provisions related to the use of Highway Funds.

Because of the limited objective of this review, no overall rating is provided.