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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Department of Agriculture

Inspections	The Metrology/Moisture Meter Program failed to inspect some grain moisture meters and scales in calendar year 2013 as required by state law. The Petroleum/Propane/Anhydrous Ammonia Program failed to inspect some petroleum devices in calendar year 2013 as required by state law.
Missouri Wine and Grape Board Annual Reports	The Missouri Wine and Grape Board's annual reports do not provide any information related to the expenditures made during the year.
Salary Increases	The MDA provided significant salary increases to six employees during fiscal year 2013 and four employees during fiscal year 2014, representing an annual total increase in salaries of \$51,864 (ranging from 6 to 30 percent for these employees).
Board Appointments	The MDA oversees 4 boards, 4 commissions and an authority (boards). The MDA has not ensured the appointing authority filled vacant board positions timely. As of June 30, 2014, 7 appointments remained vacant. The MDA should also improve monitoring procedures to ensure members do not serve longer than allowed by state law. As of June 30, 2014, 48 of 72 (67 percent) active board members were serving beyond their term expiration date.
Analysis of Fees	As noted in our prior audit report, various program fees of the MDA do not cover the related costs of the program, forcing the programs to be more dependent upon funding appropriated from the General Revenue Fund. For example, expenditures for the Agriculture Business Development Division exceeded revenues by \$1,490,000 and \$1,450,000 during the 2014 and 2013 fiscal years, respectively, and the division did not perform and document an analysis of some fees charged. Some program fees have not been adjusted in more than a decade.

In the areas audited, the overall performance of this entity was Good.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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