



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Office of Secretary of State

### Background

The Office of Secretary of State (SOS) is an elective office as provided in the Missouri Constitution. Article IV, Section 14, established the duties of the Secretary of State to (1) be custodian of the state seal, (2) keep a register of the official acts of the governor, (3) be custodian of records and documents, and (4) perform such duties in relation to elections and corporations as provided by law.

To accommodate the responsibilities of record keeping, registration, and administration, the Secretary of State's office is divided into the following major divisions: Business Services, Elections, Securities, Missouri State Library, Records and Archives, and Administrative Rules. Some areas are composed of separate sections that perform specific functions.

On January 14, 2013, Jason Kander was inaugurated as the thirty-ninth Secretary of State. His term expired on January 9, 2017. On that date, John R. (Jay) Ashcroft was inaugurated as the state's fortieth Secretary of State.

### Business Services Division Fund Allocations

While the SOS implemented procedures to address fund allocation issues identified in our prior audit report, some allocation errors involving prepayments continued to occur. The allocation errors resulted in an over-allocation to the state General Revenue Fund and an under-allocation to the SOS's Technology Trust Fund, totaling \$5,332 during the period July 1, 2015 to January 9, 2017, a total of \$13,247 back to 2012.

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.

**All reports are available on our Web site: [auditor.mo.gov](http://auditor.mo.gov)**