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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Office of Attorney General

Case Management System	Opportunities exist to strengthen the planning and oversight of the new case management system (CMS) being developed to replace an older system. The Attorney General's Office (AGO) did not prepare project budgets or estimates of project costs for developing, implementing, updating, and maintaining all of the system changes required for the CMS. In addition, actual project costs incurred had not been sufficiently tracked or reported in compliance with Governmental Accounting Standards Board requirements or Office of Administration guidance.
Conflicts of Interest	As noted in our prior audit report, the AGO lacks adequate policies and procedures to identify and address certain potential conflicts of interest. In November 2014, former Attorney General Koster announced he would no longer take contributions from people or companies under investigation by his office, either currently or in the previous 90 days, or from lobbyists or attorneys representing those individuals or companies; and would not accept gifts from registered lobbyists. As of the end of Attorney General Koster's term of office on January 9, 2017, the AGO had not adopted a formal policy and procedures to enforce this directive.
Personal Leave	As noted in the prior audit, the AGO has not established a written policy regarding personal leave. The AGO provides 4 hours of personal leave to attorneys who record at least 195 hours on their monthly timesheets; however, this program has not been documented in a formal policy.
Employee Travel	As noted in the prior audit, the AGO did not have adequate procedures to ensure compliance with the state travel policy requiring employees select reasonable, cost-effective lodging and exclude state sales tax from in-state lodging costs.
Outside Counsel and Experts	As similarly noted in prior audits, the AGO does not adequately document the selection process of outside counsel and expert witnesses and lacks adequate support for the hourly and negotiated rates paid.

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

\*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.