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# CITIZENS SUMMARY

## Findings in the audit of Missouri School Data Reporting

School Data	Administration expenditures are not consistently recorded between schools and are not always properly recorded. Schools did not consistently record expenditures to the same function codes or in accordance with the Missouri Financial Accounting Manual. School officials indicated additional information and reports of school expenditures and salary data would be useful when planning and preparing budgets and contracts.
Expenditures and School Performance	School administration expenditures are increasing at a higher rate than instruction expenditures.
Administrator Salaries and Contracts	The DESE does not have adequate procedures in place to ensure administrator salaries are reported for all schools or to verify salaries are reported accurately. Superintendent and executive director salaries are not always reported to the DESE and salary alone may not be representative of total compensation received. Eleven of the 35 charter schools (31 percent) that responded to our survey did not have a written agreement for the top administrator, typically a superintendent or executive director, for the 2015-2016 school year.

Due to the nature of this audit, no overall rating has been provided.

\*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.