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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Department of Conservation

Director Compensation	The Missouri Department of Conservation's (MDC) practice of providing compensatory time to the MDC director provides the director unnecessary additional benefits; and this practice, along with the terms and administration of a separation and release agreement, provided the former Director significant additional benefits after his termination. In total, the MDC provided over \$120,000 in additional benefits to the former Director after his termination.
Compensatory Time Policies	The MDC has not established limits on employee accruals for one type of compensatory time, resulting in an accumulated balance of approximately \$2.4 million as of June 30, 2017. The MDC grants compensatory time to top level supervisory and managerial staff, such as deputy directors and division chiefs. These practices are inconsistent with policies of other state agencies, and appear unnecessary and/or costly.
Commission Flights	As noted in previous audits, the MDC's practice of transporting commissioners and employees for commission-related business via airplane results in questionable and excessive expenses to taxpayers.
Reemployed Retirees	As noted in a previous audit, the MDC does not have adequate procedures to ensure retirees reemployed part-time are being properly classified. As a result, some reemployed retirees may have been incorrectly classified as working in non-benefit eligible positions, and therefore, erroneously received their retirement payments while reemployed.
Travel Meals	Despite recommendations in our prior audit and an MDC internal audit, the MDC has not established limits for employee meal purchases while traveling as required by state travel regulations and executive order, and some meal costs exceeded the Office of Administration established per diem rates.
Real Estate Appraisal Services	MDC procedures do not provide for adequate verification or assurance amounts billed to the MDC for real estate appraisal services comply with statewide contract pricing.

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.