



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the Comprehensive Annual Financial Report Report on Internal Control, Compliance, and Other Matters

Department of Revenue Financial Reporting Controls	The Department of Revenue does not have adequate controls and procedures over financial reporting of motor vehicle sales tax accounts receivable. As a result, net accounts receivable and related liability balances submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the <i>Missouri Comprehensive Annual Financial Report</i> for the year ended June 30, 2020, were overstated by at least \$292 million.
Department of Social Services Financial Reporting Controls	The Department of Social Services - Division of Finance and Administrative Services does not have adequate controls and procedures over financial reporting of accounts payable. As a result, accounts payable data submitted to the DOA for inclusion in the <i>Missouri Comprehensive Annual Financial Report</i> for the year ended June 30, 2020, was overstated by approximately \$17.5 million.

Because of the nature of this audit, no rating is provided.



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## RECOMMENDATION SUMMARY

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### **Recommendations in the audit of State of Missouri Comprehensive Annual Financial Report - Report on Internal Control, Compliance, and Other Matters**

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Department of Revenue Financial Reporting Controls	The Department of Revenue implement controls and procedures to prepare and submit accurate motor vehicle sales tax accounts receivable reports to the Office of Administration - Division of Accounting.
Department of Social Services Financial Reporting Controls	The Department of Social Services through the Division of Finance and Administrative Services implement controls and procedures to prepare and submit accurate accounts payable reports to the Office of Administration - Division of Accounting.