

MISSOURI STATE AUDITOR'S OFFICE  
**Nicole Galloway, CPA**

**Fighting Public Corruption**

**Protecting Taxpayers**

**Getting Results**

**Holding Government  
Accountable**



**2018**  
**ANNUAL REPORT**



## ***Letter from Auditor Galloway***

As your state auditor, I am dedicated to being a strong, independent watchdog for all Missourians. Taxpayers deserve to get the most from their government. And each day, I bring my experience as a certified public accountant and certified fraud examiner to work for you.

In 2018, we released 140 reports holding government at all levels accountable to you — the citizens they serve. These reports revealed evidence of theft and abuse of taxpayer dollars, highlighted inefficiencies in government and brought to light mismanagement affecting services to the public. Audits get results, and these efforts have resulted in changes to operations, more effective processes, and, at times, criminal charges brought against corrupt public officials.

My dedicated team works each day to hold government at all levels accountable, and I am proud of our integrity and professionalism. An audit of my office initiated by the General Assembly in 2018 found the office is managed efficiently and effectively. The auditors performed three separate reviews that found the office's overall operations are managed professionally and cybersecurity measures are effective.

Since 2015, our audits have identified more than \$350 million in government waste, fraud, abuse and mismanagement and resulted in 38 criminal charges against public officials. In the coming year, I'm proud to expand on the great work we have accomplished. It is my job to tell Missourians who is corrupting our government and to hold the powerful accountable to the people of this state.

It is my honor to serve as your advocate, ensuring government at all levels is efficient, effective and transparent.

Nicole Galloway, CPA

## Since 2015

audits released by Auditor Galloway have identified:

**\$350 million in government waste, fraud and abuse.**

Reports have resulted in changes to government operations, improved processes and the return of stolen taxpayer dollars.

**38 criminal counts alleging corruption against public officials.**

The office has a proven track record of working with local, state and federal law enforcement to pursue justice for taxpayers.

The State Auditor's Office works to ensure the proper use of public funds and to improve the efficiency and effectiveness of Missouri government.

Audits examine financial accountability; look for waste, abuse and fraud; and evaluate whether government organizations and programs are achieving their purposes and operating economically and efficiently. All audits are performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

### Duties of the State Auditor

The State Auditor's Office is Missouri's independent watchdog for taxpayers. The Missouri Constitution and state law give the Missouri State Auditor authority to audit:

- All state agencies, boards and commissions
- Public employee retirement systems
- Public employee healthcare systems
- State court system
- School districts
- Counties that do not have a county auditor
- Other political subdivisions upon petition by the voters of those subdivisions



**Above:** Members of the Missouri National Guard provided a tour and briefing on the Joint Incident Site Communication Capability trailer and provided information about the role of technology during an emergency response.

**Second from left:** The Missouri State Fair highlights the importance and history of agriculture in the state. Each year, Auditor Galloway attends to support this Missouri tradition.

**Far left:** At request of the Board of Aldermen, Auditor Galloway agreed to complete a comprehensive audit of the City of St. Louis. Auditor Galloway met with community leaders, local officials and residents to ensure audit work addresses the issues that affect citizens.

**Third from left:** Concerned citizens petitioned for an audit of the Hazelwood School District. Auditor Galloway publicly delivered the report results, which found weaknesses in cash handling and questionable spending decisions.



# Fighting Public Corruption

## **Theft** by city clerk in Winona

A citizen-requested audit of the city of Winona, located in Shannon County, showed more than \$42,000 missing. Auditors initially noticed financial discrepancies when reviewing money on hand at city hall. Investigations revealed that since January 2015 at least \$34,000 in cash was received and documented but not deposited. Additionally, more than \$7,000 in utility check payments were recorded in the system, but not deposited. In December, the former Winona city clerk was arrested on a felony charge of receiving stolen property.

## **Missing** money in Greenville, audit uncovers \$160,000

An audit of the city of Greenville, located in Wayne County, found more than \$160,000 missing from city funds. The audit was initiated as a part of a law enforcement investigation, which resulted in criminal charges filed by the Attorney General's Office. The report detailed improper payroll and other payments, improperly cashed checks and missing cash over a period of more than two years. Felony charges were filed against the former city clerk.

## **Guilty plea** by Callaway County clerk

An audit of the Callaway County Collector's Office detailed more than \$300,000 stolen from the collector's office between Jan. 1, 2016 and March 15, 2018. During the more than two years covered by the audit, over \$244,000 in cash went missing and was not deposited. Additionally, more than \$71,000 in improper checks were issued by the former collector directly to herself. The former collector pleaded guilty to federal criminal charges regarding the theft of public funds.

## **Stealing** & forgery charges facing Coffey city clerk

An audit of the city of Coffey in Daviess County revealed more than \$60,000 missing from the small northwest Missouri town. According to the audit, over a period of almost two years the former city clerk failed to make deposits, received improper payroll payments, and falsified board minutes and various financial reports. Felony charges of stealing and forgery were filed against the former city clerk.

## **Misuse** of city funds in Glasgow, missing funds

An audit of Glasgow, located in Chariton and Howard counties, revealed thousands of dollars missing, city funds used to pay a personal credit card and missing firearms. The suspicious activity took place under the supervision of a former city administrator who also served as police chief. The State Auditor's Whistleblower Hotline received a tip related to credit card purchases and firearm inventory concerns. The information was referred to law enforcement and the city ultimately formally requested an audit. The audit found missing cash totaling more than \$4,000, credit card charges that were improper or personal in nature and at least three firearms purchased by the city that are missing or unaccounted for.



*“When we uncover a serious violation of public trust, my office partners with law enforcement to get answers for citizens and hold corrupt public officials accountable.”*

## *Weigh in Motion*

**Report details conflicts of interest in how state officials administered transportation services contract**

A report outlined a series of questionable communications and actions by state employees that demonstrated conflicts of interest in administering the state's weigh in motion contract.

Missouri uses electronic weigh station technology to allow trucking companies to bypass traditional weigh stations and provide data to the state. For the past 15 years, this service has been provided by a nonprofit that contracts to utilize public resources to do business within the state.

Auditors reviewed a series of communications from employees from the Highway Patrol and MoDOT, several of whom also served on the board for the nonprofit. The communications revealed close working relationships with the private entity that cast doubt on the employees' independence and may have led to bias in their decision making.

Within less than a year after leaving state employment, three state employees were subsequently hired by or contracted with the nonprofit. Two of these former employees had business-related communications with the state, including with former subordinates.

There was a further lack of transparency in these relationships because three state employees failed to properly disclose expenses paid to them on their personal financial disclosures to the Missouri Ethics Commission. In two instances, the disclosures were later amended to include board membership and expenses paid by the nonprofit.

# Protecting

# Taxpayers

## Not enough being done to prevent or detect abuse of food assistance programs

An audit of the Department of Social Services' Supplemental Nutrition Assistance Program, formerly known as the Food Stamp Program, found millions of dollars in questionable transactions by recipients who were deceased, incarcerated or making purchases exclusively out of state. The audit found issues with the integrity and accuracy of data and made recommendations to ensure potential fraud is identified quickly.

## Government red tape hinders efforts to help victims of domestic violence

Burdensome requirements in state law have meant an inefficient and uneven distribution of funding across Missouri, according to an audit of domestic violence shelter funding. In 2017, there were a reported 28,182 unmet requests for shelter and other services in Missouri.

To obtain funding collected by a city or county, domestic violence shelters must demonstrate to local officials that they meet a list of legal qualifications and also file an annual report with that local authority. These requirements for information burden shelters, duplicating documentation already filed with other state agencies. State law also does not require local authorities collecting domestic violence fees to actually distribute the funds or set a limit on the amount they can retain.

Auditor Galloway encouraged the legislature to address the concerns highlighted in the audit and streamline the process of getting money to shelters to assure funds are being used to help Missourians in need.



## More than 1,200 sex offenders unaccounted for

An audit of the sexual offender registration program found more than 1,200 registered sex offenders were unaccounted for. State law requires those convicted or found guilty of sexual offenses to register their name, address and other information with the chief local law enforcement official, who is most often the county sheriff. That information is made public through a database and website maintained by the Missouri State Highway Patrol. Offenders must verify the information at regular intervals and notify the appropriate law enforcement officials if they move.

Due to inadequate enforcement of the registration requirements at the local level, 1,259 registered sex offenders failed to comply with state law during the audit period. Although not complying with registration requirements is a felony, the audit found that less than 10 percent of offenders identified as noncompliant had an active arrest warrant for non-compliance. The report also highlighted a need to improve management of the database and weaknesses in current state laws.

## Putnam County Memorial ends questionable lab billing scheme

In 2017, Auditor Galloway's report on Putnam County Memorial Hospital uncovered \$90 million in inappropriate lab billings. The findings of the audit were covered by national news outlets and resulted in calls for a federal investigation into hospital billing schemes.

The questionable activity began after the Putnam County Hospital Board hired Hospital Partners, Inc., to take over day-to-day management of the hospital. In July, Auditor Galloway released a follow-up report, which found the board terminated the agreement with Hospital Partners, Inc. and an affiliated company that provided billing services and lab management.

The 2017 audit also found the hospital was paying the salaries of 33 employees from around the country to conduct lab work. These "employees" were removed from the hospital payroll in October 2017.

## Increased accountability for special taxing districts in city of Harrisonville

In 2017, an audit of the city of Harrisonville found financial management issues and lack of accountability in redevelopment and revitalization projects that depend on revenue from both Transportation Development Districts (TDDs) and Tax Increment Financing Districts (TIFs).

Since May 2017, no new incentives have been approved, and the city is in the process of developing better procedures to account for remaining debt on existing projects. The city has filled vacant positions on the TIF Commission, held public meetings and filed annual reports as required by law. The review also found that the city is no longer using restricted utility funds to pay for road improvements on a separate TDD project, and repaid money previously loaned from the utility account with interest.

## University of Missouri ends hidden bonuses and addresses vehicle allowances

A follow-up report found improvement since the March 2017 audit criticized the UM System for hidden payments and incentives to top executives



National news stories highlight billing schemes at rural hospitals throughout the country

National news stories made it clear billing schemes extend well beyond Putnam County Memorial Hospital. A CBS News investigation focused on similar situations in Florida and Georgia where health care management companies would either purchase financially strapped rural hospitals or take over their day-to-day management. Those companies then often would hire partner companies to perform lab services, which were billed to insurance companies at much higher reimbursement rates. After the stories aired, there were calls for a federal investigation into hospital billing schemes.

# Audits Get Results

and for excessive vehicle allowances for system executives.

The follow-up report found that no incentive pay has been issued since March 10, 2017, and that the university system has stopped eight of the 15 vehicle allowances noted in the 2017 audit. The University is phasing out four administrators' vehicle allowances as their contracts come up for renewal.

*Audits can often reveal serious issues that need immediate attention. In certain circumstances, the Auditor will issue a follow-up report looking at what steps have been taken to address findings.*





# Increasing Government Accountability



## New laws increase government accountability, protect privacy and taxpayer dollars

Auditor Galloway worked with lawmakers from both parties during the 2018 legislative session to pass several bills that went into effect on Aug. 28. They include measures improving school cybersecurity, protecting whistleblowers, holding government more accountable for tax refunds, and prohibiting state government from using non-disclosure agreements in taxpayer-funded settlements.

The 2018 legislation joins other priorities successfully pushed by the Auditor in recent years. In total, nine of the Auditor’s legislative priorities have been passed by lawmakers during the past three sessions, with eight of the bills becoming law.

## Leveling the playing field for taxpayers

A new law requires the state to pay taxpayers the same interest rate charged to taxpayers on late payments. The Auditor highlighted the interest rate disparity in a January 2018 audit on the timeliness of tax refunds from the Department of Revenue. In addition to finding so many refunds were issued late to taxpayers, Auditor Galloway worked with the legislature to fix the problem of the interest rate disparity. It passed.

## Protecting the privacy of Missouri’s students

Parents of students at public schools statewide must be notified by their children’s school districts if a data breach compromises sensitive student data. The

Auditor highlighted the issue of cybersecurity in schools, both through her audits and in her recognition of several Missouri school districts that proactively implemented parental notification policies.

## Restoring protections to government whistleblowers

In 2017, then-Gov. Greitens signed a bill that stripped away long-standing whistleblower protections for government employees who exposed waste, fraud and misuse of taxpayer resources. The bill became law over the objections of Auditor Galloway. She called on lawmakers to restore the protections, saying they are vital to uncovering wrongdoing in government. Thanks to the new law passed in 2018, those protections are again in place.

## Prohibiting non-disclosure agreements in taxpayer-funded settlements and judgments

Auditor Galloway has been a critic of non-disclosure agreements, or NDAs, in settlements or judgments that state government agencies pay from the Legal Expense Fund. NDAs prevent public discussion of claims settled against the government, Auditor Galloway said, and also can hide long-term, festering problems that often result in more lawsuits and greater costs to taxpayers. Those secret agreements are now prohibited because of legislation pushed by the Auditor.

## CID laws allow pattern of self-dealing and lack of accountability

A report on Community Improvement Districts (CIDs) found that lax oversight of taxpayer-funded projects has allowed for spending decisions to be made by those that benefit the most. Taxpayers will be burdened with increased taxes to pay for an estimated \$2.2 billion in costs for more than 400 CIDs across the state. The report outlined multiple recommendations to improve oversight and of CIDs and address lack of transparency.

Findings in the report included:

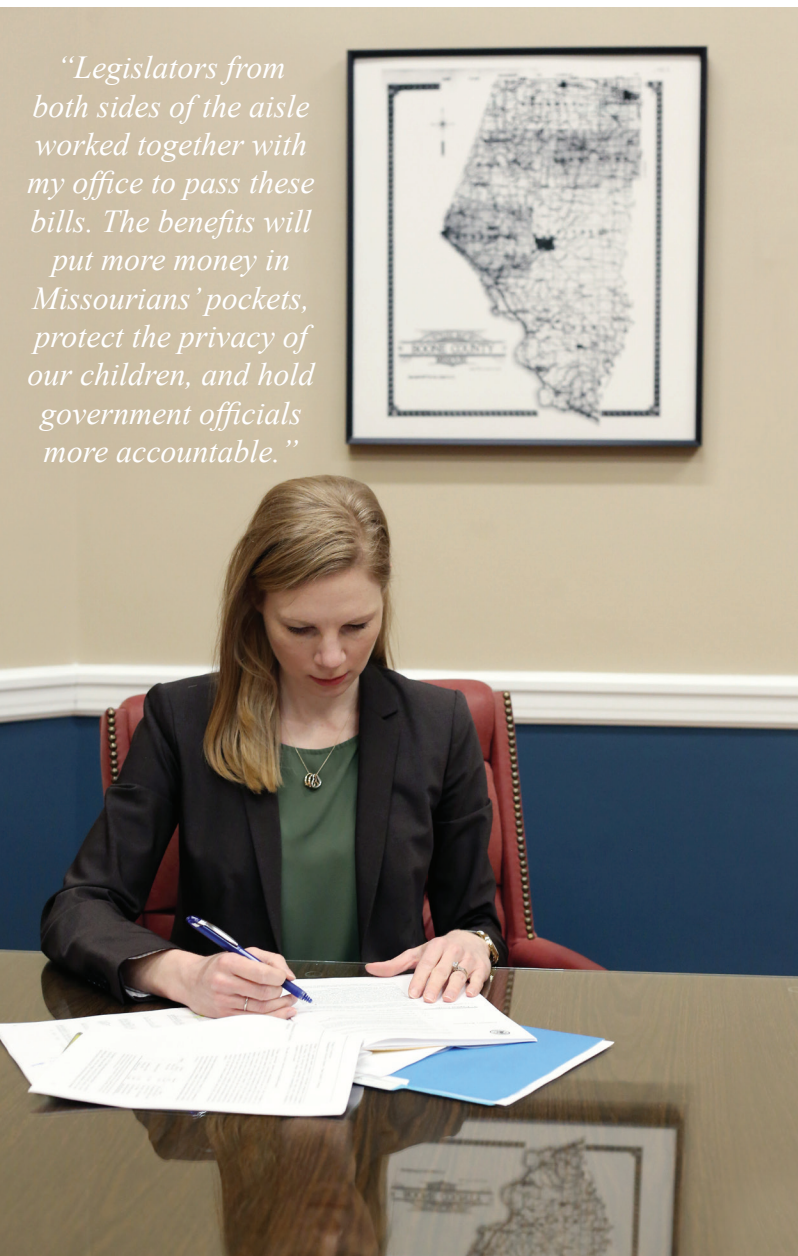
- State law does not require local governments to evaluate whether a district is in the best interest of the public.

- Districts can form with vague purposes and timeframes, and can change their purpose after being established.

- State law specifies that CID taxes should be approved by the qualified voters within a district; the majority of districts, however, are designed in such a way so as not to include any registered voters within their boundaries.

- There are no requirements as to the makeup of the board that oversees a CID. The report found more than 80 percent of CID boards are controlled by developers.

- The Department of Revenue does not adequately track sales tax district boundaries, resulting in errors in how taxes are administered.



*“Legislators from both sides of the aisle worked together with my office to pass these bills. The benefits will put more money in Missourians’ pockets, protect the privacy of our children, and hold government officials more accountable.”*





# 2018 State Auditor's Office Reports

<b>Report</b>	<b>Date Issued</b>	<b>Report Number</b>
Clinton County	Dec-18	2018-140
Washington County	Dec-18	2018-139
Summary of 2018 Follow-Up Reports	Dec-18	2018-138
Monthly Report on Municipal Court and Revenue Filings November 2018	Dec-18	2018-137
Monthly Report on Political Subdivision Filings November 2018	Dec-18	2018-136
Adair County	Dec-18	2018-135
Department of Social Services Prescription Drug Oversight	Dec-18	2018-134
Department of Social Services Child Abuse and Neglect Hotline Unit	Dec-18	2018-133
2018 Property Tax Rates	Dec-18	2018-132
Follow-Up Report On Audit Findings Dade County	Dec-18	2018-131
Lewis County	Dec-18	2018-130
Follow-Up Report On Audit Findings City of St. Louis Office of Sheriff	Dec-18	2018-129
Audrain County	Dec-18	2018-128
Monthly Report on Political Subdivision Filings October 2018	Dec-18	2018-127
Monthly Report on Municipal Court and Revenue Filings October 2018	Dec-18	2018-126
Home and Community Based Services	Dec-18	2018-125
City of Seymour	Dec-18	2018-124
Follow-Up Report On Audit Findings City of Harrisonville	Dec-18	2018-123
Iron County	Nov-18	2018-122
Perry County	Nov-18	2018-121
City of Greenville	Nov-18	2018-120

# 2018 State Auditor's Office Reports

<b>Report</b>	<b>Date Issued</b>	<b>Report Number</b>
<b>Follow-Up Report On Audit Findings City of St. Louis Department of Public Safety</b>	Nov-18	2018-119
<b>Follow-Up Report On Audit Findings City of St. Louis Board of Aldermen</b>	Nov-18	2018-118
<b>Follow-Up Report On Audit Findings City of St. Louis Department of Streets</b>	Nov-18	2018-117
<b>Follow-Up Report On Audit Findings City of St. Louis Department of Health</b>	Nov-18	2018-116
<b>Follow-Up Report On Audit Findings City of St. Louis Office of Treasurer</b>	Nov-18	2018-115
<b>Monthly Report on Political Subdivision Filings September 2018</b>	Nov-18	2018-114
<b>Monthly Report on Municipal Court and Revenue Filings September 2018</b>	Nov-18	2018-113
<b>Review of Independent Audits of Fire Protection Districts in St. Louis County</b>	Oct-18	2018-112
<b>Review of Independent Audits of Fire Protection Districts in Greene County</b>	Oct-18	2018-111
<b>Laclede County</b>	Oct-18	2018-110
<b>Follow-Up Report On Audit Findings City of St. Louis Office of the License Collector</b>	Oct-18	2018-109
<b>Follow-Up Report On Audit Findings City of St. Louis Community and Economic Development Offices</b>	Oct-18	2018-108
<b>Follow-Up Report On Audit Findings City of St. Louis Department of Public Utilities</b>	Oct-18	2018-107
<b>Sex Offender Registration</b>	Oct-18	2018-106
<b>Temporary Assistance for Needy Families (TANF) Data Analytics</b>	Oct-18	2018-105
<b>Monthly Report on Political Subdivision Filings August 2018</b>	Oct-18	2018-104
<b>Monthly Report on Municipal Court and Revenue Filings August 2018</b>	Oct-18	2018-103
<b>Clinton County Financial Statements</b>	Sep-18	2018-102
<b>Miller County Financial Statements</b>	Sep-18	2018-101
<b>City of Glasgow</b>	Sep-18	2018-100
<b>Smithville Area Fire Protection District</b>	Sep-18	2018-099

# 2018 State Auditor's Office Reports

<b>Report</b>	<b>Date Issued</b>	<b>Report Number</b>
<b>Crime Victims' Compensation System Data Analytics</b>	Sep-18	2018-098
<b>Callaway County Collector and Property Tax System</b>	Sep-18	2018-097
<b>Lewis County Financial Statements</b>	Sep-18	2018-096
<b>Osage County Financial Statements</b>	Sep-18	2018-095
<b>Dallas County Financial Statements</b>	Sep-18	2018-094
<b>Andrew County Financial Statements</b>	Sep-18	2018-093
<b>Economic Development Advancement Fund</b>	Sep-18	2018-092
<b>Follow-Up Report On Audit Findings City of St. Louis Office of Collector of Revenue</b>	Sep-18	2018-091
<b>Follow-Up Report On Audit Findings City of St. Louis Office of Circuit Attorney</b>	Sep-18	2018-090
<b>City of St. Louis Supply Division</b>	Sep-18	2018-089
<b>Worth County</b>	Sep-18	2018-088
<b>Domestic Violence Shelter Funding</b>	Sep-18	2018-087
<b>Laclede County Financial Statements</b>	Sep-18	2018-086
<b>Worth County Financial Statements</b>	Sep-18	2018-085
<b>Atchison County Financial Statements</b>	Sep-18	2018-084
<b>Hickory County Financial Statements</b>	Sep-18	2018-083
<b>Shannon County Financial Statements</b>	Sep-18	2018-082
<b>Andrew County</b>	Sep-18	2018-081
<b>Follow-Up Report On Audit Findings City of St. Louis Department of Parks, Recreation, and Forestry</b>	Sep-18	2018-080
<b>Follow-Up Report On Audit Findings City of St. Louis Office of Mayor and Other City Offices</b>	Sep-18	2018-079
<b>Follow-Up Report On Audit Findings City of St. Louis St. Louis Lambert International Airport</b>	Sep-18	2018-078

# 2018 State Auditor's Office Reports

<b>Report</b>	<b>Date Issued</b>	<b>Report Number</b>
<b>Follow-Up Report On Audit Findings City of St. Louis Information Technology Services Agency</b>	Sep-18	2018-077
<b>Adair County Financial Statements</b>	Sep-18	2018-076
<b>Dent County Financial Statements</b>	Sep-18	2018-075
<b>Iron County Financial Statements</b>	Sep-18	2018-074
<b>Perry County Financial Statements</b>	Sep-18	2018-073
<b>Follow-Up Report On Audit Findings City of St. Louis Office of the Comptroller</b>	Sep-18	2018-072
<b>Follow-Up Report On Audit Findings City of St. Louis Office of Public Administrator</b>	Sep-18	2018-071
<b>Follow-Up Report On Audit Findings City of St. Louis Department of Human Services</b>	Sep-18	2018-070
<b>City of Winona</b>	Sep-18	2018-069
<b>Monthly Report on Political Subdivision Filings July 2018</b>	Sep-18	2018-068
<b>Monthly Report on Municipal Court and Revenue Filings July 2018</b>	Sep-18	2018-067
<b>Scott County Financial Statements</b>	Aug-18	2018-066
<b>Washington County Financial Statements</b>	Aug-18	2018-065
<b>Crime Victims' Compensation System Data Security</b>	Aug-18	2018-064
<b>Scott County</b>	Aug-18	2018-063
<b>Follow-Up Report On Audit Findings City of St. Louis Board of Public Service</b>	Aug-18	2018-062
<b>Follow-Up Report On Audit Findings City of St. Louis Department of Personnel</b>	Aug-18	2018-061
<b>Barry County Financial Statements</b>	Aug-18	2018-060
<b>Holt County Collector and Property Tax System</b>	Aug-18	2018-059
<b>Reynolds County Financial Statements</b>	Aug-18	2018-058
<b>Audrain County Financial Statements</b>	Aug-18	2018-057

# 2018 State Auditor's Office Reports

<b>Report</b>	<b>Date Issued</b>	<b>Report Number</b>
Community Improvement Districts	Aug-18	2018-056
Department of Revenue Sales and Use Tax	Aug-18	2018-055
Shannon County	Aug-18	2018-054
Gasconade County Financial Statements	Aug-18	2018-053
Follow-Up Report On Audit Findings City of St. Louis Supply Division	Aug-18	2018-052
Summary of Local Government and Court Audit Findings - Information Security Controls	Aug-18	2018-051
Follow-Up Report On Audit Findings Twenty-First Judicial Circuit City of Ferguson Municipal Division	Aug-18	2018-050
City of Bethany	Aug-18	2018-049
Monthly Report on Political Subdivision Filings June 2018	Aug-18	2018-048
Monthly Report on Municipal Court and Revenue Filings June 2018	Aug-18	2018-047
City of Coffey	Jul-18	2018-046
Follow-Up Report On Audit Findings Putnam County Memorial Hospital	Jul-18	2018-045
Department of Conservation	Jul-18	2018-044
Atchison County	Jun-18	2018-043
Monthly Report on Political Subdivision Filings May 2018	Jun-18	2018-042
Monthly Report on Municipal Court and Revenue Filings May 2018	Jun-18	2018-041
Thirtieth Judicial Circuit City of Seymour Municipal Division	Jun-18	2018-040
Sixteenth Judicial Circuit City of Sugar Creek Municipal Division	Jun-18	2018-039
Kinloch Fire Protection District	Jun-18	2018-038
Vernon County Ambulance District	Jun-18	2018-037
Administration Review of Article X, Sections 16 Through 24, Constitution of Missouri Year Ended June 30, 2017	Jun-18	2018-036

# 2018 State Auditor's Office Reports

<b>Report</b>	<b>Date Issued</b>	<b>Report Number</b>
<b>2017 Annual Report</b>	Jun-18	2018-035
<b>Reynolds County</b>	Jun-18	2018-034
<b>Osage County</b>	Jun-18	2018-033
<b>Supplemental Nutrition Assistance Program (SNAP) Data Analytics Program</b>	Jun-18	2018-032
<b>Village of Centertown</b>	May-18	2018-031
<b>Monthly Report on Political Subdivision Filings April 2018</b>	May-18	2018-030
<b>Monthly Report on Municipal Court and Revenue Filings April 2018</b>	May-18	2018-029
<b>Thirty-Seventh Judicial Circuit City of Winona Municipal Division</b>	May-18	2018-028
<b>Dade County</b>	May-18	2018-027
<b>Follow-Up Report On Audit Findings University of Missouri System Administration</b>	May-18	2018-026
<b>Hazelwood School District</b>	May-18	2018-025
<b>Weigh In Motion Contracts</b>	Apr-18	2018-024
<b>Monthly Report on Political Subdivision Filings March 2018</b>	Apr-18	2018-023
<b>Monthly Report on Municipal Court and Revenue Filings March 2018</b>	Apr-18	2018-022
<b>MissouriBUYS Statewide eProcurement System</b>	Apr-18	2018-021
<b>Monthly Report on Political Subdivision Filings February 2018</b>	Apr-18	2018-020
<b>Monthly Report on Municipal Court and Revenue Filings February 2018</b>	Apr-18	2018-019
<b>Review of Independent Audits of Fire Protection Districts in St. Louis County</b>	Apr-18	2018-018
<b>Review of Independent Audits of Fire Protection Districts in Greene County</b>	Apr-18	2018-017
<b>State of Missouri Single Audit Year Ended June 30, 2017</b>	Mar-18	2018-016
<b>Follow-Up Report On Audit Findings Montgomery County</b>	Mar-18	2018-015

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<b>Report</b>	<b>Date Issued</b>	<b>Report Number</b>
Office of State Treasurer	Mar-18	2018-014
Compilation of 2017 Federal Forfeiture Reports	Mar-18	2018-013
Stoddard County	Mar-18	2018-012
Follow-Up Report On Audit Findings City of Wellston	Mar-18	2018-011
Monthly Report on Political Subdivision Filings January 2018	Feb-18	2018-010
Monthly Report on Municipal Court and Revenue Filings January 2018	Feb-18	2018-009
Compilation of 2017 Criminal Activity Forfeiture Act Seizures	Feb-18	2018-008
State Budget Stress Test	Feb-18	2018-007
Monthly Report on Political Subdivision Filings December 2017	Jan-18	2018-006
Monthly Report on Municipal Court and Revenue Filings December 2017	Jan-18	2018-005
Sixth Judicial Circuit Village of Ferrelview Municipal Division	Jan-18	2018-004
Working Capital Revolving Fund	Jan-18	2018-003
Comprehensive Annual Financial Report / Year Ended June 30, 2017	Jan-18	2018-002
Timeliness of Income Tax Refund Issuance	Jan-18	2018-001

## Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
12/18/2018	City of Blue Springs, Neighborhood Improvement District	\$9,625,000.00
12/10/2018	Eureka Fire Protection District	\$3,500,000.00
12/7/2018	Pattonville Fire Protection District	\$2,845,000.00
12/7/2018	St. Charles County Ambulance District	\$47,035,000.00
12/3/2018	Wentzville R-IV School District	\$157,290,000.00
11/29/2018	Francis Howell R-III School District	\$6,035,000.00
11/21/2018	Warrensburg R-VI School District	\$6,385,000.00
11/16/2018	Bloomfield R-XIV School District	\$1,350,000.00
11/15/2018	City of St. Charles, Neighborhood Improvement District	\$4,980,000.00
11/15/2018	Dunklin R-V School District	\$7,945,000.00
11/15/2018	School District of Maplewood Richmond Heights	\$3,605,000.00
11/2/2018	Reorganized School District No. 4	\$3,705,000.00
10/29/2018	West County EMS and Fire Protection District	\$3,010,000.00
10/24/2018	Liberal R-II School District	\$3,000,000.00
10/16/2018	Ferguson Reorganized School District R-2	\$8,060,000.00
10/16/2018	Johnson County Fire Protection District	\$1,200,000.00
10/11/2018	School District of the City of Ladue	\$2,850,000.00
10/4/2018	Lawson Reorganized School District No. R-XIV	\$2,500,000.00
10/4/2018	Park Hill School District	\$23,285,000.00
10/2/2018	Reorganized School District No. 4	\$49,000,000.00



## Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
9/27/2018	<b>City of Smithville</b>	\$2,000,000.00
9/25/2018	<b>The School District of the City of Independence</b>	\$19,165,000.00
9/14/2018	<b>Santa Fe R-X School District</b>	\$3,305,000.00
8/31/2018	<b>Union R-XI School District</b>	\$9,500,000.00
8/30/2018	<b>St. James R-I School District</b>	\$4,000,000.00
8/13/2018	<b>City of Kearney</b>	\$3,500,000.00
8/2/2018	<b>Johnson County Neighborhood Improvement District</b>	\$315,803.00
7/26/2018	<b>Dixon R-I School District</b>	\$2,800,000.00
7/23/2018	<b>Southern Platte Fire Protection District</b>	\$4,000,000.00
7/23/2018	<b>City of Manchester</b>	\$9,000,000.00
7/18/2018	<b>City of Dellwood</b>	\$1,970,000.00
7/5/2018	<b>Diamond R-IV School District</b>	\$3,000,000.00
7/5/2018	<b>Oak Ridge R-VI School District</b>	\$2,600,000.00
7/5/2018	<b>Southern Boone County R-I School District</b>	\$4,785,000.00
7/5/2018	<b>Chadwick R-I School District</b>	\$1,950,000.00
7/5/2018	<b>Lakeland R-III School District</b>	\$2,500,000.00
7/3/2018	<b>Hollister R-V School District</b>	\$3,050,000.00
6/29/2018	<b>Miller R-II School District</b>	\$1,250,000.00
6/29/2018	<b>Marionville R-IX School District</b>	\$2,000,000.00
6/29/2018	<b>Pleasant Hill R-III School District</b>	\$9,000,000.00

## Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
6/28/2018	<b>Northwest R-I School District</b>	\$15,500,000.00
6/28/2018	<b>Brentwood School District</b>	\$9,425,000.00
6/27/2018	<b>Crane R-III School District</b>	\$1,250,000.00
6/27/2018	<b>Andrew County, Neighborhood Improvement District</b>	\$152,000.00
6/22/2018	<b>City of Grain Valley</b>	\$3,380,000.00
6/22/2018	<b>Orchard Farm R-V School District</b>	\$18,400,000.00
6/22/2018	<b>Hallsville R-IV School District</b>	\$7,000,000.00
6/22/2018	<b>Harrisburg R-VIII School District</b>	\$2,250,000.00
6/22/2018	<b>Marshfield R-I School District</b>	\$8,000,000.00
6/22/2018	<b>Pattonville R-III School District</b>	\$23,000,000.00
6/18/2018	<b>Fair Play R-II School District</b>	\$1,600,000.00
6/14/2018	<b>Lockwood R-I School District</b>	\$1,450,000.00
6/12/2018	<b>School of the Osage</b>	\$23,000,000.00
6/12/2018	<b>Liberty Public School District No. 53</b>	\$49,000,000.00
6/8/2018	<b>Polo R-VII School District</b>	\$1,845,000.00
6/8/2018	<b>Pierce City R-VI School District</b>	\$2,400,000.00
6/7/2018	<b>Fayette R-III School District</b>	\$1,000,000.00
6/7/2018	<b>Midway R-I School District</b>	\$3,700,000.00
6/7/2018	<b>Iberia R-V School District</b>	\$334,000.00
6/7/2018	<b>Bismarck R-V School District</b>	\$1,700,000.00

## Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
6/1/2018	<b>Stewartsville C-2 School District of DeKalb County</b>	\$1,100,000.00
6/1/2018	<b>Marceline R-V School District</b>	\$2,100,000.00
6/1/2018	<b>Slater School District</b>	\$2,000,000.00
6/1/2018	<b>Green Township of Nodaway County</b>	\$190,000.00
6/1/2018	<b>Union Township of Nodaway County</b>	\$75,000.00
6/1/2018	<b>Hughes Township of Nodaway County</b>	\$130,000.00
6/1/2018	<b>City of Lake Winnebago</b>	\$200,000.00
5/29/2018	<b>Kennett School District No. 39 of Dunklin County</b>	\$5,800,000.00
5/25/2018	<b>Kearney Fire and Rescue Protection District</b>	\$2,445,000.00
5/25/2018	<b>Elsberry R-II School District</b>	\$2,500,000.00
5/25/2018	<b>Pemiscot County Special School District</b>	\$1,100,000.00
5/9/2018	<b>Ash Grove R-IV School District</b>	\$800,000.00
5/7/2018	<b>Northeast Randolph County R-IV School District</b>	\$1,375,000.00
5/4/2018	<b>Grain Valley R-V School District</b>	\$8,500,000.00
5/4/2018	<b>La Monte R-IV School District</b>	\$2,000,000.00
5/3/2018	<b>Pemiscot County R-III School District</b>	\$300,000.00
5/3/2018	<b>Osborn R-0 School District</b>	\$1,100,000.00
5/3/2018	<b>School District of Riverview Gardens</b>	\$3,140,000.00
5/3/2018	<b>School District of Riverview Gardens</b>	\$8,560,000.00
5/2/2018	<b>Marquand-Zion R-VI School District</b>	\$340,000.00

## Bonds Registered

Date of Registration	Bonds Issued By	Amount of Issue
5/2/2018	<b>Marion County R-II School District</b>	\$850,000.00
5/1/2018	<b>Johnson County R-VII School District</b>	\$2,000,000.00
4/24/2018	<b>Sweet Springs</b>	\$805,000.00
4/20/2018	<b>Smithville R-II School District</b>	\$3,125,000.00
4/18/2018	<b>Reorganized School District No. 2 (Willard) of Greene County</b>	\$11,000,000.00
4/9/2018	<b>Windsor C-1 School District</b>	\$9,500,000.00
4/4/2018	<b>City of Oak Grove</b>	\$1,726,000.00
4/2/2018	<b>City of Marshfield</b>	\$10,000,000.00
3/26/2018	<b>Normandy Schools Collaborative of St. Louis County</b>	\$8,000,000.00
3/23/2018	<b>Fort Osage R-1 School District</b>	\$9,875,000.00
3/22/2018	<b>Cole County Neighborhood Improvement District</b>	\$425,000.00
3/22/2018	<b>The School District of Columbia</b>	\$35,000,000.00
3/22/2018	<b>Reorganized School District R-II of Cape Girardeau County</b>	\$13,500,000.00
3/16/2018	<b>Belton School District #124</b>	\$2,140,000.00
3/16/2018	<b>Creve Coeur Fire Protection District</b>	\$3,000,000.00
3/12/2018	<b>Camdenton Reorganized School District No. R-3</b>	\$5,960,000.00
3/12/2018	<b>Rockwood R-VI School District</b>	\$62,800,000.00
3/7/2018	<b>Lincoln County R-III School District</b>	\$7,705,000.00
3/5/2018	<b>City of Otterville</b>	\$600,000.00
3/1/2018	<b>Nodaway Township</b>	\$200,000.00

## Bonds Registered

<b>Date of Registration</b>	<b>Bonds Issued By</b>	<b>Amount of Issue</b>
2/27/2018	<b>Greenville R - II School District</b>	\$2,725,000.00
2/5/2018	<b>City of Maryville</b>	\$2,390,000.00
1/31/2018	<b>City of St. Peters</b>	\$4,000,000.00
1/26/2018	<b>Wentzville Fire Protection District</b>	\$1,000,000.00
1/24/2018	<b>Meramec Valley R-III School District</b>	\$3,750,000.00

## Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
<b>18-HJR 59</b>	<b>6/1/2018</b>	<b>House Joint Resolution No. 59 (Bingo)</b>	<b>6/25/2018</b>
<b>18-371</b>	<b>3/27/2018</b>	<b>Proposal Related to Chapter 558, RSMo (Walker) - Prison Commitment Terms</b>	<b>Rejected by Secretary of State</b>
<b>18-370</b>	<b>3/23/2018</b>	<b>Proposal Related to Chapter 173, RSMo (Hagg) - Campus Free Expression Act</b>	<b>Rejected by Secretary of State</b>
<b>18-369</b>	<b>3/23/2018</b>	<b>Proposal Related to Chapter 116, RSMo (Hagg) - Fines</b>	<b>Rejected by Secretary of State</b>
<b>18-368</b>	<b>3/15/2018</b>	<b>Proposal Related to Chapter 441, RSMo (Reed) - Rent Eviction</b>	<b>Rejected by Secretary of State</b>
<b>18-367</b>	<b>3/15/2018</b>	<b>Proposal Related to Chapter 250, RSMo (Reed) - Disconnection of Water</b>	<b>Rejected by Secretary of State</b>
<b>18-366</b>	<b>3/15/2018</b>	<b>Proposal Related to Chapter 115, RSMo (Brown) - The Grand Marshal Party</b>	<b>Rejected by Secretary of State</b>
<b>18-365</b>	<b>3/13/2018</b>	<b>Proposed Amendment (Brown) - Formal Process for Sainthood</b>	<b>Rejected by Secretary of State</b>
<b>18-364</b>	<b>3/13/2018</b>	<b>Proposal Related to Chapter 321, RSMo (Brown) - Illegal Office Holders</b>	<b>Rejected by Secretary of State</b>
<b>18-363</b>	<b>3/12/2018</b>	<b>Proposal Related to Chapter 196, RSMo (Melton) - Prescribing Protocols on Dangerous Drugs of Abuse</b>	<b>Rejected by Secretary of State</b>
<b>18-362</b>	<b>3/12/2018</b>	<b>Proposal Related to Chapter 178, RSMo (Brown) - Recall Unbonded Board Membership</b>	<b>Rejected by Secretary of State</b>
<b>18-361</b>	<b>3/7/2018</b>	<b>Proposal Related to Chapter 393, RSMo (Owens) - Missouri Renewable Energy Standards</b>	<b>4/3/2018</b>

## Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-360	3/6/2018	Proposal Related to Chapter 393, RSMo, version 3 (Owens) - Missouri Renewable Energy Standards	4/2/2018
18-359	3/6/2018	Proposal Related to Chapter 393, RSMo, version 2 (Owens) - Missouri Renewable Energy Standards	4/2/2018
18-358	3/1/2018	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Truck Driving Lane	Rejected by Secretary of State
18-357	2/28/2018	Proposed Constitutional Amendment - Article I (Reed) - Petitioning in Outdoor Spaces	Rejected by Secretary of State
18-356	2/16/2018	Proposal Related to Chapter 393, RSMo, version 3 (Patterson) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-355	2/16/2018	Proposal Related to Chapter 393, RSMo, version 2 (Patterson) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-354	2/16/2018	Proposal Related to Chapter 393, RSMo, version 1 (Patterson) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-353	2/9/2018	Proposal Related to Chapter 393, RSMo, version 3 (Owens) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-352	2/9/2018	Proposal Related to Chapter 393, RSMo, version 2 (Owens) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-351	2/9/2018	Proposal Related to Chapter 393, RSMo, version 1 (Owens) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-350	2/1/2018	Proposal Related to Chapter 393, RSMo, version 3 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
18-349	2/1/2018	Proposal Related to Chapter 393, RSMo, version 2 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State

## Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
<a href="#">18-348</a>	2/1/2018	Proposal Related to Chapter 393, RSMo, version 1 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
<a href="#">18-347</a>	1/22/2018	Proposal Related to Chapter 506, RSMo (Brown) - Conceal Carry for Process Servers	Rejected by Secretary of State
<a href="#">18-346</a>	1/19/2018	Proposed Statutory Amendment (Reed) - Rent Eviction	Rejected by Secretary of State
<a href="#">18-345</a>	1/19/2018	Proposed Statutory Amendment (Reed) - Disconnection of Water	Rejected by Secretary of State
<a href="#">18-344</a>	1/19/2018	Proposed Statutory Amendment (Reed) - Petitioning in Outdoor Spaces	Rejected by Secretary of State
<a href="#">18-343</a>	1/17/2018	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Technology Parks	Rejected by Secretary of State
<a href="#">18-342</a>	1/17/2018	Proposal Related to Chapter 393, RSMo, version 6 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
<a href="#">18-341</a>	1/17/2018	Proposal Related to Chapter 393, RSMo, version 5 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
<a href="#">18-340</a>	1/17/2018	Proposal Related to Chapter 393, RSMo, version 4 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
<a href="#">18-339</a>	1/17/2018	Proposal Related to Chapter 393, RSMo, version 3 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
<a href="#">18-338</a>	1/17/2018	Proposal Related to Chapter 393, RSMo, version 2 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State
<a href="#">18-337</a>	1/17/2018	Proposal Related to Chapter 393, RSMo, version 1 (Linhares) - Missouri Renewable Energy Standards	Rejected by Secretary of State



## Initiative Petitions or Joint Resolutions

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
18-336	1/16/2018	Proposed Constitutional Amendment - Article V (Reed) - Bar Exam Eligibility	2/15/2018
18-335	1/11/2018	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Rail Passenger Service	Rejected by Secretary of State
18-334	1/10/2018	Proposed Constitutional Amendment - Article IV, Section 48 (Reed) - Limitations on Use of Hand-Held Communication Devices in Vehicles	2/9/2018
18-333	1/10/2018	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Rail Passenger Service	Rejected by Secretary of State
18-332	1/10/2018	Proposed Constitutional Amendment - Article I (Reed) - Petitioning at State Funded Operations	2/9/2018
18-331	1/8/2018	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Truck Driving Lane	Rejected by Secretary of State
18-330	1/3/2018	Proposal Related to Chapter 47, RSMo (Brown) - Formation of a New Missouri County	Rejected by Secretary of State