



# Scott Fitzpatrick

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Missouri State Auditor

Missouri State Highway Patrol's  
Use of Highway Funds

Year Ended June 30, 2023

Report No. 2024-003

January 2024

[auditor.mo.gov](http://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Missouri State Highway Patrol's Use of Highway Funds

### Background

Missouri state law requires the Missouri State Auditor to examine whether State Highways and Transportation Fund appropriations to the Missouri State Highway Patrol are used in accordance with the Missouri Constitution, which limits the use of these funds to activities related to administering and enforcing state motor vehicle laws or traffic regulations.

### Methodology

Audit staff reviewed highway patrol calculations of amounts spent for non-highway activities; and the amounts spent for highway-related activities from other funding sources. Auditors also reviewed expenditures recorded in the state accounting system and other expenditure-related data, and performed sample testing of expenditures.

### Conclusions

The audit determined the Missouri State Highway Patrol complied with legal provisions related to the use of highway funding for the 2023 fiscal year.

Because of the limited objective of this review, no overall rating is provided.

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# Missouri State Highway Patrol's Use of Highway Funds

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**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Sandy Karsten, Director  
Department of Public Safety  
and  
Colonel Eric T. Olson, Superintendent  
Missouri State Highway Patrol  
Jefferson City, Missouri

We have audited the Department of Public Safety, Missouri State Highway Patrol's Use of Highway Funds, as required by Section 226.200.3, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2023. The objective of our audit was to determine whether the agency is in compliance with Section 226.200.3, RSMo, related to the use of highway funds.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides such a basis.

The Background, Methodology, and Conclusions present our comments concerning the overall compliance related to the Department of Public Safety, Missouri State Highway Patrol's Use of Highway Funds.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

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# Missouri State Highway Patrol's Use of Highway Funds Background, Methodology, and Conclusions

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## **Background**

The State Auditor is required to determine whether appropriations from the State Highways and Transportation Fund (State Highway Fund) to the Missouri State Highway Patrol (MSHP) are used for administering and enforcing state motor vehicle laws and traffic regulations pursuant to the constitution.

**Limitations and requirements** Article IV, Section 30(b), Missouri Constitution, limits the MSHP's use of highway funds to activities related to administering and enforcing state motor vehicle laws or traffic regulations. In addition, Section 226.200.3, RSMo, provides, in part:

" . . . Appropriations allocated from the state highways and transportation department fund to the highway patrol shall only be used by the highway patrol to administer and enforce state motor vehicle laws or traffic regulations. Beginning July 1, 2007, any activities or functions conducted by the highway patrol not related to enforcing or administering state motor vehicle laws or traffic regulations shall not be funded by the state highways and transportation department fund, but shall be funded from general revenue or any other applicable source. Any current funding from the highways and transportation department fund used for activities not related to enforcing state motor vehicle laws or traffic regulations shall expire on June 30, 2007. The state auditor shall annually audit and examine the appropriations made to the highway patrol to determine whether such appropriations are actually being used for administering and enforcing state motor vehicle laws and traffic regulations pursuant to the constitution. The state auditor shall submit its annual findings to the general assembly by January fifteenth of each year."



Missouri State Highway Patrol's Use of Highway Funds  
Background, Methodology, and Conclusions

During the year ended June 30, 2023, the MSHP used appropriations from the State Highway Fund as follows:

|   | Appropriation<br>Authority | Expenditures       | Lapsed<br>Balances <sup>1</sup> |
|---|----------------------------|--------------------|---------------------------------|
| Enforcement personal service                    | \$ 83,872,762              | 73,087,432         | 10,785,330                      |
| Enforcement expense and equipment               | 9,314,191                  | 9,091,634          | 222,557                         |
| Technical services personal service             | 17,871,959                 | 16,374,623         | 1,497,336                       |
| Technical services expense and equipment        | 19,413,526                 | 16,184,263         | 3,229,263                       |
| Vehicle and driver safety personal service      | 12,392,776                 | 10,965,650         | 1,427,126                       |
| Vehicle and driver safety expense and equipment | 1,060,790                  | 918,248            | 142,542                         |
| Refund unused motor vehicle inspection stickers | 100,000                    | 35,397             | 64,603                          |
| Administration personal service                 | 8,318,099                  | 7,513,156          | 804,943                         |
| Administration expense and equipment            | 625,751                    | 410,852            | 214,899                         |
| Crime laboratories personal service             | 4,576,691                  | 4,388,096          | 188,595                         |
| Crime laboratories expense and equipment        | 1,551,249                  | 1,407,698          | 143,551                         |
| Law Enforcement Academy personal service        | 1,704,486                  | 1,539,217          | 165,269                         |
| Law Enforcement Academy expense and equipment   | 503,864                    | 96,203             | 407,661                         |
| Fringe benefits personal service                | 96,318,031                 | 81,282,742         | 15,035,289                      |
| Fringe benefits expense and equipment           | 8,063,655                  | 6,976,154          | 1,087,501                       |
| Vehicle replacement expense and equipment       | 6,323,075                  | 3,826,483          | 2,496,592                       |
| Gasoline expenses                               | 6,885,382                  | 4,709,130          | 2,176,252                       |
| Interoperable system highway                    | 5,612,926                  | 5,402,089          | 210,837                         |
| Interoperable ongoing highway                   | 4,100,000                  | 3,928,868          | 171,132                         |
| <b>Total</b>                                    | <b>\$ 288,609,213</b>      | <b>248,137,935</b> | <b>40,471,278</b>               |

<sup>1</sup> The lapsed balances include withholdings made at the Governor's request totaling \$5,380,634.

## Methodology

To determine whether the MSHP complied with the limitations on the use of highway funds in Section 226.200.3, RSMo, we obtained an understanding of internal control that is significant to the audit objective and planned and performed procedures to assess internal control to the extent necessary to address our audit objective. We also obtained an understanding of legal provisions that are significant within the context of the audit objective, and we assessed the risk that illegal acts, including fraud, and violations of other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions. We reviewed and evaluated the methodology used by the MSHP to calculate the amounts expended from the State Highway Fund for non-highway activities and the amounts expended by the MSHP for highway-related activities from other funding sources. We also compared the various fund and appropriation subtotals used



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## Missouri State Highway Patrol's Use of Highway Funds Background, Methodology, and Conclusions

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in the MSHP calculations to expenditures recorded in the state accounting system (SAM II), and we reviewed MSHP documentation on academy classes and crime laboratory cases supporting the MSHP calculations related to the appropriations for the training academy and crime laboratories. In addition, we obtained and analyzed other expenditure-related data from the MSHP and tested a judgmentally selected sample of expenditures to determine if the expenditures were properly recorded. The results of our sample testing cannot be projected to the entire population from which the test items were selected.

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### **Conclusions**

We conclude the MSHP was in compliance with Section 226.200.3, RSMo, related to the use of highway funds for the year ended June 30, 2023. During fiscal year 2023, the MSHP spent approximately \$3,914,000 appropriated from the State Highway Fund for expenditures not related to highway activities. This amount included non-highway personal service expenditures made from the State Highway Fund from appropriations for administration, crime laboratories, training academy, and fringe benefits; and expense and equipment expenditures from appropriations for administration, gasoline, and fringe benefits. However, these expenditures were more than offset by personal service and/or expense and equipment expenditures totaling approximately \$5,227,000 from appropriations for crime laboratories, training academy, and technical services that were related to highway activities, but not paid from the State Highway Fund. As a result, approximately \$1,313,000 more was spent on highway-related activities than was paid from highway funds during fiscal year 2023.