



# Scott Fitzpatrick

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Missouri State Auditor

Office of Attorney General

Report No. 2024-042

June 2024

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



## Findings in the audit of the Office of Attorney General

|  |   |
|--|---|
| Financial Services Section<br>Accounts Receivable  | The Office of Attorney General (AGO) - Financial Services Section (FSS) has not established policies and procedures over accounts receivable collections. The FSS did not properly monitor accounts receivable cases, and as a result, cases needing additional collection efforts or closure were not identified timely. The State Auditor's Office systematically selected 40 cases to review and noted improvement in the accounts receivable case records since the prior audit. However, further improvements are necessary as 9 of the 40 cases (23 percent) had remaining balances totaling approximately \$559,000 for which collection efforts were not performed in recent years. |
| Merchandising Practices<br>Restitution Liabilities | Accounting personnel did not prepare a monthly list of liabilities for the Merchandising Practices Restitution bank account, and consequently, liabilities were not agreed to the reconciled bank balance to support the balance in the account. Accounting personnel reconcile the bank account balance to the book balance monthly. However, a list of liabilities was not prepared and reconciled to the reconciled bank balance during the period September 2021 through March 2023.  |
| Employee Equipment<br>Assignments                  | The AGO - Information Technology Department (ITD) has not established policies over electronic equipment assigned to employees and ITD procedures do not require a complete record supporting the equipment (laptop computer, cell phone, etc.) assigned to, and returned from, terminated employees. A review of records for 40 of the 364 employees terminated during the period July 1, 2020, to January 3, 2023, noted the ITD lacked documentation of the equipment returned by 8 terminated employees.  |
| Vehicle Usage Logs                                 | The AGO did not maintain complete vehicle usage logs for 1 pool vehicle of the 6 reviewed by the State Auditor's Office. At January 3, 2023, the AGO maintained a fleet of 21 pool vehicles in Jefferson City and at satellite offices. A review of the usage logs for 6 vehicles during the period July 1, 2021, to June 30, 2022, found 1 vehicle, a 2012 Dodge Grand Caravan assigned to the Jefferson City office, lacked any information for the 9-month period from September 2021 to May 2022.   |

In the areas audited, the overall performance of this entity was **Good**.\*

\*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.

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# Office of Attorney General

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**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Eric Schmitt  
and  
Honorable Andrew Bailey, Attorney General  
Jefferson City, Missouri

We have audited certain operations of the Office of Attorney General, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the period July 1, 2020, to January 3, 2023. The objectives of our audit were to:

1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office; and testing selected transactions. We reviewed billing and collection activity and the elected official's calendar; and performed sample testing of receipts, disbursements, open cases, vehicle usage, and equipment assignments using random, systematic, and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or 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 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 objectives. We believe the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

For the areas audited, we identified (1) deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Office of Attorney General.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized initial "S".

Scott Fitzpatrick  
State Auditor

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# Office of Attorney General

## Management Advisory Report

### State Auditor's Findings

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#### **1. Financial Services Section Accounts Receivable**

The Office of Attorney General (AGO) - Financial Services Section (FSS) has not established policies and procedures over accounts receivable collections. The FSS did not properly monitor accounts receivable cases, and as a result, cases needing additional collection efforts or closure were not identified timely.

The FSS handles most AGO collection efforts to recoup money owed to the state, or its officers and agencies. The FSS maintains a database to track collections and monitor accounts receivable cases. Since the prior audit (issued in August 2020), the FSS implemented a new case tracking system and fully converted open accounts receivable cases to the new system as of October 2020. The attorney in charge of each case assigns collection tasks to FSS legal assistants through the system. These tasks include following up on amounts due, conducting searches for new addresses or assets, preparing garnishments, and/or preparing demand letters. AGO officials indicated the legal assistants are expected to review each open case and pursue collection at least once per year. They also indicated approximately 5 legal assistants are responsible for more than 6,000 open accounts receivable cases.

We systemically selected 40 cases to review that were open as of March 2023 and noted improvement in the accounts receivable case records since the prior audit, but further improvements to ensure adequate and timely collection activities and/or case closure are needed. We noted 9 of the 40 cases (23 percent) had remaining balances totaling approximately \$559,000 for which collection efforts were not performed in recent years. For these 9 cases, the FSS had not performed any documented monitoring or collection efforts, such as sending demand letters or contacting the obligor, for more than 1 year. For each of the 9 cases, which were referred to the AGO from 6 to 21 years prior to our review, judgments or other legal obligations to pay had been established but payments were delinquent. The most recent FSS collection efforts were performed over 1 year prior to our review for 4 cases; over 4 years for 2 cases; and over 5, 7, and 8 years for 3 cases. AGO personnel indicated staffing shortages and other disruptions caused by the public health emergency contributed to a delay in collection efforts on some cases. Additionally, we noted 1 of the 40 cases (3 percent) should have been closed in 2021 when full payment was received.

Policies and procedures over accounts receivable are necessary to help ensure collection efforts are adequate and records are accurate. Such policies should outline when and how collection efforts should be performed, provide for timely monitoring of amounts due and payments received, provide for timely closure of cases and provide for oversight to ensure the policies and procedures are followed.

A similar condition was noted in our prior audit report.



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## Recommendation

The AGO establish policies and procedures over accounts receivable to ensure adequate and timely monitoring and collection efforts are performed on all open cases and cases are closed timely.

## Auditee's Response

*Former Attorney General Schmitt's written response, provided by his representative, is included at Appendix A.*

*Current Attorney General Bailey's administration provided the following written response:*

*The FSS will continue to monitor collection efforts on open cases and will ensure that open cases are closed timely based on established practices, the volume of cases, and considerations and developments during litigation. Collections cases often require repeated attempts to locate and serve individuals and entities that have accounts receivable with the state, and the AGO regularly pursues those efforts until exhaustion, even over the course of several years if necessary. The AGO does not believe that any court has informed the FSS otherwise.*

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## 2. Merchandising Practices Restitution Liabilities

Accounting personnel did not prepare a monthly list of liabilities for the Merchandising Practices Restitution bank account, and consequently, liabilities were not agreed to the reconciled bank balance to support the balance in the account.

The Merchandising Practices Restitution bank account is maintained outside the state treasury and is used to collect and disburse restitution to victims for Consumer Protection Section cases settled by the AGO without adjudication by the court. The account balance as of June 30, 2022, totaled approximately \$512,000.

Accounting personnel reconcile the bank account balance to the book balance monthly. However, a list of liabilities was not prepared and reconciled to the reconciled bank balance during the period September 2021 through March 2023. Accounting personnel indicated the monthly liabilities list and reconciliations were inadvertently discontinued upon the retirement of the former Fiscal Officer, and the new Fiscal Officer indicated she was not aware of the need for the list. Upon our request, Accounting personnel prepared a list of liabilities as of April 30, 2023, and reconciled the list to the reconciled bank balance, with no differences noted. Accounting personnel indicated they implemented this procedure monthly going forward.

Monthly lists of liabilities that are agreed to the reconciled bank balances are necessary to ensure records are in balance, errors are detected and corrected timely, and sufficient cash is available for the payment of all liabilities. Prompt follow up on discrepancies is necessary to resolve errors and ensure money is properly disbursed.



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## Recommendation

The AGO continue to prepare a monthly list of liabilities for the Merchandising Practices Restitution bank account and reconcile the list to the reconciled bank balance. Any differences should be promptly investigated and resolved.

## Auditee's Response

*Former Attorney General Schmitt's written response, provided by his representative, is included at Appendix A.*

*Current Attorney General Bailey's administration provided the following written response:*

*As has been the practice for many years, the AGO will continue to prepare a monthly list of liabilities for the Merchandising Practices Restitution bank account and reconcile the list to the reconciled bank balance. During the transition following the retirement of the AGO's former Fiscal Officer to our new Fiscal Officer, reconciliations were not completed on a monthly basis for a period of time. Once this was noticed, the AGO rectified it immediately, performed the reconciliations for that time period, and has been conducting monthly reconciliations since. During the AGO's reconciliations, no discrepancies between the Merchandising Practices Restitution bank account and the bank balance have been discovered. If discrepancies were noticed, the AGO would promptly resolve them.*

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## 3. Employee Equipment Assignments

The AGO - Information Technology Department (ITD) has not established policies over electronic equipment assigned to employees and ITD procedures do not require a complete record supporting the equipment (laptop computer, cell phone, etc.) assigned to, and returned from, terminated employees. As of January 3, 2023, the AGO employed 292 employees.

The ITD tracks equipment assigned to employees on three types of records: (1) IT Onboarding Checklists prepared by ITD personnel at the time an employee is hired, listing equipment assigned to the employee and the corresponding asset identification number(s); (2) IT Offboarding Checklists prepared by ITD personnel at the time an employee is terminated; and (3) an ITD inventory spreadsheet of employee equipment assignments, maintained in real time and updated (overwritten) as equipment is assigned, returned, and reassigned to other employees. Due to various weaknesses and deficiencies noted below, these documents do not provide a complete record supporting the equipment returned by terminated employees.

The ITD has not established policies for the assignment, reassignment, and return of equipment. Our review of the above-mentioned records for 40 of the 364 employees terminated during the period July 1, 2020, to January 3, 2023, noted the ITD lacked documentation of the equipment returned by 8 terminated employees. Offboarding checklists were not on file for 3 terminated employees, the offboarding checklists on file for 5 of 37





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terminated employees did not include asset identification numbers for the items returned, and copies of the ITD inventory spreadsheets as of the employees' termination dates were not retained. ITD procedures do not require documentation of each equipment item returned and the corresponding asset identification number(s) on the offboarding checklist form. The checklist form only provides for ITD personnel to initial indicating they received the assigned items from the employee and that they updated the ITD inventory spreadsheet. However, the form does not require ITD personnel to document the reconciliation between the items returned and the current items assigned to the terminated employee per the ITD inventory spreadsheet. Therefore, each returned item and the corresponding asset identification number(s) is not always documented on the forms and ITD records do not always indicate whether all items were returned.

AGO officials indicated information regarding equipment returned can be found in the onboarding checklists and/or the ITD inventory spreadsheet maintained at the time each employee was terminated. However, onboarding checklists were not on file for 5 of the 8 terminated employees for whom ITD lacked documentation of returned equipment. In addition, onboarding checklists on file only showed equipment initially assigned, and consequently, would not reflect equipment subsequently replaced and/or new items assigned. Without documentation of the assignment of equipment items to these 8 terminated employees, we could not verify all assigned assets were returned upon termination.

Policies for employee equipment assignments and returns are needed to ensure accountability over ITD equipment. In addition, maintaining complete records of equipment assigned to employees, and proper recording of items returned by terminated employees is necessary to ensure all assigned equipment is properly returned, and can serve as a useful tool to ensure capital asset records are accurate.

A similar condition was noted in our prior audit report.

## Recommendation

The AGO establish written policies for employee equipment assignments and ensure adequate documentation supporting the return of all assigned equipment by terminated employees is maintained.

## Auditee's Response

*Former Attorney General Schmitt's written response, provided by his representative, is included at Appendix A.*

*Current Attorney General Bailey's administration provided the following written response:*

*The AGO diligently ensures all property assigned to employees is accounted for during their employment and is returned before they leave employment*



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*with the AGO. The AGO has not identified a single instance of equipment, which was documented as having been assigned to employees during their employment and who departed during the audit period, that has not been accounted for. The AGO has no reason to believe that any former employees have retained equipment subsequent to their departure.*

## 4. Vehicle Usage Logs

The AGO did not maintain complete vehicle usage logs for 1 pool vehicle of the 6 we reviewed.

At January 3, 2023, the AGO maintained a fleet of 21 pool vehicles in Jefferson City and at satellite offices.<sup>1</sup> Vehicle usage logs are to be maintained for each vehicle as required by State of Missouri Administrative Policy SP-4, Article III, Section A, Subsection 3. The logs include the following information for each trip: name of driver, date(s) used, beginning and ending odometer readings, destination, and purpose of use. Quarterly, the sections and offices email certain information for each vehicle, including odometer readings and fuel and repair costs, to the Fiscal Office to be entered into the state-wide fleet system.

We reviewed vehicle usage logs for 6 vehicles during the period July 1, 2021, to June 30, 2022. The vehicle usage log for 1 vehicle, a 2012 Dodge Grand Caravan assigned to the Jefferson City office, lacked any information for the 9-month period from September 2021 to May 2022. Odometer readings showed the vehicle was driven approximately 2,300 miles during this period. AGO officials could not locate, or provide an explanation for, the missing information.

Complete vehicle usage logs are necessary to document the appropriate use of vehicles, and to support fuel purchases and maintenance expenses. To ensure accuracy, the logs should be periodically reviewed for completeness and reasonableness.

A similar condition was noted in our prior audit report.

### Recommendation

The AGO ensure complete vehicle usage logs are maintained for all pool vehicles.

### Auditee's Response

*Former Attorney General Schmitt's written response, provided by his representative, is included at Appendix A.*

*Current Attorney General Bailey's administration provided the following written response:*

<sup>1</sup> Cape Girardeau (2), Jefferson City (5), Jefferson City - Medicaid Fraud Control Section (4), Kansas City (3), Springfield (4), and St. Louis (3).



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*The AGO has a process for ensuring appropriate use of all pool vehicles and the documentation of the use. First, the AGO requires that all employees complete a vehicle usage log when utilizing a pool vehicle that documents purpose of the use, odometer readings, dates of trip, locations of trip, and other information. Mileage from the vehicle usage log is checked and reported to the Fiscal Office on a quarterly basis. Finally, the AGO's employee handbook contains restrictions on pool vehicle use and consequences for inappropriate use of those vehicles. The AGO's internal review of the matter noted in the State Auditor's Office's review, concerning a former AGO employee, leads the AGO to believe that the pool vehicle was appropriately used for state business.*

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# Office of Attorney General

## Organization and Statistical Information

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The Office of Attorney General (AGO) is an elective office as provided in the Missouri Constitution. The AGO generally represents the state's legal position at every level of trial and appellate courts. The AGO generally prosecutes and defends cases civilly and criminally to which the state or any state agency or official is a party. The Attorney General also serves as legal advocate for the public interest of Missourians.

The AGO is located in Jefferson City. There are branch offices in Kansas City, St. Louis, Springfield, and Cape Girardeau. The AGO is organized into 9 sections: Cold Case, Consumer Protection, Criminal Appeals, Financial Services, Governmental Affairs, Labor, Litigation, Medicaid Fraud Control, and Public Safety. Each section is headed by a section leader who is responsible for the operations of the section. Additionally, the office includes the senior staff of the Attorney General, the Solicitor General, and administrative functions such as accounting, human resources, and information technology.

Cold Case Section: This section provides assistance and support to law enforcement agencies across the state in the investigation and prosecution of unsolved homicide and other violent crimes.

Consumer Protection Section: This section handles consumer fraud investigations and litigation. Attorneys in this section represent Missouri consumers as a group in cases of consumer fraud, securities fraud, and antitrust matters. Also, these attorneys are active in discovering businesses that commit merchandising practices fraud in connection with the sale and advertising of products or services. This section includes an investigative staff that assists attorneys in investigations involving violations of the state's Merchandising Practices Act. The No Call program, to reduce telemarketing calls, is also under this section. The section also works with other states on multistate efforts to combat unlawful business practices.

Criminal Appeals Section: This section defends felony criminal convictions obtained by the state's 114 county prosecuting attorneys and the circuit attorney for the City of St. Louis. The section represents the state in all felony appeals in Missouri appellate courts.

Financial Services Section: This section has 2 primary units: the Recovery Unit and the Child Support Unit. The Recovery Unit pursues recoveries of money due the AGO and other state agencies/departments, including amounts due on defaults of student loans and economic development loans, delinquent audit and lottery commission fees, penalties owed the Missouri Ethics Commission, estate recovery cases, money owed by inmates to reimburse the state for the costs of their care, and collections in bankruptcy court. The Child Support Unit provides legal assistance to the Department of Social Services by establishing, enforcing, and modifying child support obligations through



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Office of Attorney General  
Organization and Statistical Information

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the courts, and defending the department's role of providing federal IV-D child support services to families in Missouri.

Governmental Affairs Section: This section serves as litigation counsel to the state and its agencies, boards, and commissions, and provides outside general counsel and advisory services to many of those same bodies. Attorneys practice in both state and federal trial and appellate courts, and in state administrative tribunals. The section's work includes a wide variety of civil defense claims that do not contain a request for monetary damages against the state. The section also files enforcement actions on behalf of its state agency clients. The section's most common legal areas include defending Missouri statutes and agency decisions against constitutional claims; administrative law; professional licensure discipline; election law and ballot initiatives; Sunshine Law enforcement and education; environmental and natural resources law; government contracts; criminal records expungements; social services and mental health work, including guardianships and abuse and neglect issues; and animal welfare and cruelty issues against commercial animal breeders.

Labor Section: This section provides general counsel and litigation services in Missouri workers' compensation claims for the State Treasurer in his capacity as custodian of the Second Injury Fund and for the Department of Labor and Industrial Relations in its role administering the fund. This section similarly provides general counsel and litigation services for the Office of Administration, Central Accident Reporting Office, in defending workers' compensation claims filed against state agencies by their employees. The section also criminally prosecutes cases involving fraud and noncompliance with the Missouri Workers' Compensation Act.

Litigation Section: This section is responsible for representing all state agencies, officers, and employees in civil litigation matters in state and federal courts when the case involves claims for money damages, and some cases for which money damages might not be at issue. Cases include damage claims, contract cases, civil rights cases, personal injury lawsuits, employment discrimination, and some constitutional law issues. This section also defends the state in lawsuits brought by inmates of Missouri's correctional facilities.

Medicaid Fraud Control Section: This section's primary mission is to investigate and prosecute allegations of fraud committed by healthcare providers in Medicaid. Additionally, the section investigates and prosecutes allegations of abuse, neglect, and financial exploitation in Medicaid funded facilities. This section does not investigate allegations of fraud committed by Medicaid participants or fraud perpetrated against the Medicare program.



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Office of Attorney General  
Organization and Statistical Information

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Public Safety Section: This section handles criminal prosecutions at the trial level and also habeas corpus and other actions after a conviction at either the trial or appellate level. The section has 4 units. The Special Prosecutions Unit is involved in a wide range of criminal prosecutions at the investigation and trial level throughout Missouri after being appointed in local conflict situations or to assist in serious or complex prosecutions at the request of a local prosecutor and by direction of the Governor. The Habeas Unit defends lawful convictions against habeas corpus actions filed by inmates in state prisons that challenge the fact or length of confinement or the imposition of the death penalty. The Sexually Violent Predator Unit seeks the civil commitment of sexual predators who suffer from a mental abnormality making them more likely than not to commit future acts of predatory violence unless confined in a secure facility, after those individuals have already been incarcerated and file a petition for release or violate their release conditions. The Victim Services and Legal Support Unit provides assistance to crime victims to help them understand their options, minimize their trauma, and stabilize their lives.

Governor Michael L. Parson appointed Eric Schmitt as the forty-third Attorney General, and he was sworn in on January 3, 2019. He was elected to a full term in November 2020, and served in this role until January 3, 2023, when he was sworn into the United States Senate. His term as Attorney General was to expire in January 2025. Governor Parson appointed Andrew Bailey as the forty-fourth Attorney General, and he was sworn in on January 3, 2023.

## Financial Activity

A summary of the office's operating financial activity is presented in Appendixes B through E.



Appendix A  
Office of Attorney General  
Former Attorney General Schmitt's Response to Audit Recommendations



The Office of Former Missouri Attorney General Eric Schmitt

John Lieser  
Audit Manager  
Missouri State Auditor's Office  
301 West High Street, Room 880  
Jefferson City, MO 65102

Dear Mr. Lieser:

It was an incredible honor for Senator Eric Schmitt to serve as Missouri's Attorney General and to represent over six million Missourians. When he was sworn into office, he promised to fight each and every day so that the next generation of Missourians have numerous opportunities in the greatest country on earth. His record as Missouri's Attorney General demonstrated achievement of important goals for Missourians, while also respect for the taxpayers' dollars. Some of those achievements include:

- Secured nearly \$500 million from opioid manufacturers settlements, bringing justice to the thousands of Missourians who were poisoned and tragically died from these drugs;
- Finished clearing the state's backlog of untested sexual assault kits by testing 85 percent of the backlog and providing funding to test the rest of the kits by 2025, ensuring that nearly 6,000 kits did not sit on shelves untested;
- Established the Safer Streets program to partner with the U.S. Attorneys in both the Eastern District and Western District of Missouri, which obtained more than 500 convictions of carjacking, felony possession of a firearm, witness tampering, and other violent crimes against the state's most violent offenders;
- Provided material support to local prosecuting attorneys across the state, often handling complex and complicated cases including a quadruple homicide case;
- Obtained approximately \$38 million in Medicaid fraud civil settlements and convictions, safeguarding our tax dollars and providing that dollars spent on these programs remain available for beneficiaries; and
- Defended the laws of the State of Missouri in every level of trial and appellate court, up to the United States Supreme Court.

The thorough audit conducted by Auditor Fitzpatrick and his staff is much appreciated. Each and every year while Senator Schmitt served as Missouri State Treasurer, his office received an Excellent rating from the State Auditor's Office. Once again, the Auditor's Office has found that Missourians' tax dollars were wisely managed. The audit uncovered no evidence of



Appendix A  
Office of Attorney General  
Former Attorney General Schmitt's Response to Audit Recommendations

mismanagement or fraud activity, and this audit demonstrates that the Attorney General's Office was legally compliant during his tenure.

If I can be of any assistance, please feel free to contact me.

Sincerely,

Andrew Dziedzic  
Representative for former Missouri Attorney  
General Eric Schmitt



Appendix B

Office of Attorney General

Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments

|  | Year Ended June 30,  |                    |
|--|----------------------|--------------------|
|  | 2022                 | 2021               |
| <b>FEDERAL AND OTHER FUND (0136)</b>                 |                      |                    |
| Receipts   | \$ 4,351,038         | 5,626,219          |
| Disbursements  | 3,780,391            | 3,808,431          |
| Receipts Over (Under) Disbursements                  | <u>570,647</u>       | <u>1,817,788</u>   |
| Transfers In   | 0                    | 0                  |
| Transfers Out <sup>1</sup>                           | <u>(1,131,866)</u>   | <u>(1,247,857)</u> |
| Receipts Over (Under) Disbursements and Transfers    | <u>(561,219)</u>     | <u>569,931</u>     |
| Cash and Investments, July 1                         | 1,414,354            | 844,423            |
| Cash and Investments, June 30                        | <u>\$ 853,135</u>    | <u>1,414,354</u>   |
| <b>HEALTH SPA REGULATORY FUND (0589)</b>             |                      |                    |
| Receipts   | \$ 15,100            | 16,200             |
| Disbursements  | 2,951                | 2,977              |
| Receipts Over (Under) Disbursements                  | <u>12,149</u>        | <u>13,223</u>      |
| Transfers In   | 0                    | 0                  |
| Transfers Out <sup>1</sup>                           | <u>(23,415)</u>      | <u>(127)</u>       |
| Receipts Over (Under) Disbursements and Transfers    | <u>(11,266)</u>      | <u>13,096</u>      |
| Cash and Investments, July 1                         | 26,406               | 13,310             |
| Cash and Investments, June 30                        | <u>\$ 15,140</u>     | <u>26,406</u>      |
| <b>COURT COSTS FUND (0603)</b>                       |                      |                    |
| Receipts   | \$ 0                 | 46                 |
| Disbursements  | 68,563               | 71,838             |
| Receipts Over (Under) Disbursements                  | <u>(68,563)</u>      | <u>(71,792)</u>    |
| Transfers In <sup>2</sup>                            | 124,200              | 124,200            |
| Transfers Out <sup>1</sup>                           | <u>(205,063)</u>     | <u>0</u>           |
| Receipts Over (Under) Disbursements and Transfers    | <u>(149,426)</u>     | <u>52,408</u>      |
| Cash and Investments, July 1                         | 276,901              | 224,493            |
| Cash and Investments, June 30                        | <u>\$ 127,475</u>    | <u>276,901</u>     |
| <b>MERCHANDISING PRACTICES REVOLVING FUND (0631)</b> |                      |                    |
| Receipts   | \$ 1,681,232         | 11,916,861         |
| Disbursements  | 2,109,376            | 3,056,370          |
| Receipts Over (Under) Disbursements                  | <u>(428,144)</u>     | <u>8,860,491</u>   |
| Transfers In   | 0                    | 0                  |
| Transfers Out <sup>1</sup>                           | <u>(832,845)</u>     | <u>(1,007,001)</u> |
| Receipts Over (Under) Disbursements and Transfers    | <u>(1,260,989)</u>   | <u>7,853,490</u>   |
| Cash and Investments, July 1                         | 25,159,871           | 17,306,381         |
| Cash and Investments, June 30                        | <u>\$ 23,898,882</u> | <u>25,159,871</u>  |

Appendix B

Office of Attorney General

Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments

|  | Year Ended June 30,  |                   |
|--|----------------------|-------------------|
|  | 2022                 | 2021              |
| <b>MERCHANDISING PRACTICES RESTITUTION ACCOUNT</b> |                      |                   |
| Receipts   | \$ 684,625           | 924,634           |
| Disbursements                                      | 481,834              | 772,343           |
| Receipts Over (Under) Disbursements                | <u>202,791</u>       | <u>152,291</u>    |
| Transfers In                                       | 0                    | 0                 |
| Transfers Out                                      | 0                    | 0                 |
| Receipts Over (Under) Disbursements and Transfers  | <u>202,791</u>       | <u>152,291</u>    |
| Cash and Investments, July 1                       | 309,198              | 156,907           |
| Cash and Investments, June 30                      | <u>\$ 511,989</u>    | <u>309,198</u>    |
| <b>ANTI-TRUST REVOLVING FUND (0666)</b>            |                      |                   |
| Receipts   | \$ 2,870             | 263,965           |
| Disbursements                                      | 269,618              | 567,405           |
| Receipts Over (Under) Disbursements                | <u>(266,748)</u>     | <u>(303,440)</u>  |
| Transfers In <sup>2</sup>                          | 51,750               | 51,750            |
| Transfers Out <sup>1</sup>                         | (259,406)            | (205,059)         |
| Receipts Over (Under) Disbursements and Transfers  | <u>(474,404)</u>     | <u>(456,749)</u>  |
| Cash and Investments, July 1                       | 893,171              | 1,349,920         |
| Cash and Investments, June 30                      | <u>\$ 418,767</u>    | <u>893,171</u>    |
| <b>TRUST FUND (0794)</b>                           |                      |                   |
| Receipts   | \$ 570,670           | 365,504           |
| Disbursements                                      | 358,298              | 561,258           |
| Receipts Over (Under) Disbursements                | <u>212,372</u>       | <u>(195,754)</u>  |
| Transfers In                                       | 0                    | 0                 |
| Transfers Out                                      | 0                    | 0                 |
| Receipts Over (Under) Disbursements and Transfers  | <u>212,372</u>       | <u>(195,754)</u>  |
| Cash and Investments, July 1                       | 626,139              | 821,893           |
| Cash and Investments, June 30                      | <u>\$ 838,511</u>    | <u>626,139</u>    |
| <br>   |                      |                   |
| Total Cash and Investments, June 30, All Funds     | <u>\$ 26,663,899</u> | <u>28,706,040</u> |

Note: State fund numbers are shown in parentheses after the fund names.

<sup>1</sup> Transfers Out generally include payments for fringe benefits and the state's cost allocation plan.

<sup>2</sup> Transfers In are appropriated transfers by the General Assembly from the General Revenue Fund.

Appendix C

Office of Attorney General  
 Comparative Statement of Receipts - Other Funds

|  | Year Ended June 30, |             |
|--|---------------------|-------------|
|  | 2022                | 2021        |
| General Revenue Fund (0101)                                  | \$ 228,968          | 148,019     |
| Tort Victims Compensation Fund (0622)                        | 500,401             | 484,962,509 |
| Healthy Families Trust Fund (0625)                           | 69,523,972          | 68,928,664  |
| Workers Compensation Fund (0652)                             | 0                   | 1,881       |
| Second Injury Fund (0653)                                    | 212                 | 1,974       |
| Opioid Treatment and Recovery Fund (0705)                    | 499,379             | 9,674,339   |
| Life Sciences Research Trust Fund (0763)                     | 34,841,324          | 34,642,888  |
| Inmate Incarceration Reimbursement Act Revolving Fund (0828) | 48,091              | 101,390     |
| Total Receipts - Other Funds                                 | \$ 105,642,347      | 598,461,664 |

Note: State fund numbers are shown in parentheses after the fund names.

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Office of Attorney General  
Statement of Appropriations and Expenditures  
Period July 1, 2022 to January 3, 2023

|   | Appropriation<br>Authority | Expenditures     | Encumbered       | Uncommitted<br>Appropriations |
|---|----------------------------|------------------|------------------|-------------------------------|
| <b>GENERAL REVENUE FUND (0101)</b>  |                            |                  |                  |                               |
| Personal Service  | \$ 13,234,245              | 5,866,498        | 517,157          | 6,850,590                     |
| Expense and Equipment   | 1,578,539                  | 793,197          | 52,217           | 733,125                       |
| Payment of real property leases, related services,<br>utilities, systems furniture, and structural<br>modifications - Expense and Equipment | 466,282                    | 199,242          | 166,783          | 100,257                       |
| Medicaid Fraud Unit - Personal Service  | 372,800                    | 144,219          | 12,177           | 216,404                       |
| Medicaid Fraud Unit - Expense and Equipment   | 393,949                    | 35,326           | 773              | 357,850                       |
| Operation of state-owned facilities, utilities,<br>systems furniture, and structural modifications -<br>Expense and Equipment               | 553,991                    | 268,974          | 268,974          | 16,043                        |
| Safer Streets Initiative - Personal Service   | 577,194                    | 281,868          | 17,787           | 277,539                       |
| Safer Streets Initiative - Expense and Equipment  | 361,746                    | 11,190           | 0                | 350,556                       |
| Consumer Protection Illegal Machines  | 161,415                    | 0                | 0                | 161,415                       |
| <b>Total General Revenue Fund</b>   | <b>17,700,161</b>          | <b>7,600,514</b> | <b>1,035,868</b> | <b>9,063,779</b>              |
| <b>FEDERAL AND OTHER FUND (0136)</b>  |                            |                  |                  |                               |
| Personal Service  | 2,150,241                  | 528,580          | 40,502           | 1,581,159                     |
| Expense and Equipment   | 771,595                    | 270,148          | 5,396            | 496,051                       |
| Law enforcement, domestic violence, and<br>victims' services - Personal Service   | 253,981                    | 128,008          | 10,315           | 115,658                       |
| Law enforcement, domestic violence, and<br>victims' services - Expense and Equipment  | 2,864,030                  | 285,108          | 37,825           | 2,541,097                     |
| Payment of real property leases, related services,<br>utilities, systems furniture, and structural<br>modifications - Expense and Equipment | 143,534                    | 69,712           | 55,895           | 17,927                        |
| Medicaid Fraud Unit - Personal Service  | 1,126,684                  | 432,657          | 36,530           | 657,497                       |
| Medicaid Fraud Unit - Expense and Equipment   | 1,082,276                  | 93,425           | 2,320            | 986,531                       |
| Operation of state-owned facilities, utilities,<br>systems furniture, and structural modifications -<br>Expense and Equipment               | 158,079                    | 79,001           | 79,001           | 77                            |
| <b>Total Federal and Other Fund</b>   | <b>8,550,420</b>           | <b>1,886,639</b> | <b>267,784</b>   | <b>6,395,997</b>              |

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Office of Attorney General  
 Statement of Appropriations and Expenditures  
 Period July 1, 2022 to January 3, 2023

|   | Appropriation<br>Authority | Expenditures | Encumbered | Uncommitted<br>Appropriations |
|---|----------------------------|--------------|------------|-------------------------------|
| <b>MO HEALTHNET FRAUD PROSECUTION FUND (0252)</b>   |                            |              |            |                               |
| Medicaid Fraud Unit - Personal Service  | 56,299                     | 0            | 0          | 56,299                        |
| Medicaid Fraud Unit - Expense and Equipment   | 228,299                    | 0            | 0          | 228,299                       |
| Total Mo Healthnet Fraud Prosecution Fund   | 284,598                    | 0            | 0          | 284,598                       |
| <b>GAMING COMMISSION FUND (0286)</b>  |                            |              |            |                               |
| Personal Service  | 129,253                    | 33,476       | 2,790      | 92,987                        |
| Expense and Equipment   | 30,747                     | 16,012       | 0          | 14,735                        |
| Total Gaming Commission Fund  | 160,000                    | 49,488       | 2,790      | 107,722                       |
| <b>HISTORIC PRESERVATION REVOLVING FUND (0430)</b>  |                            |              |            |                               |
| Personal Service  | 1,811                      | 1,811        | 0          | 0                             |
| Total Historic Preservation Revolving Fund  | 1,811                      | 1,811        | 0          | 0                             |
| <b>NATURAL RESOURCES PROTECTION FUND -<br/>WATER POLLUTION PERMIT FEE<br/>SUBACCOUNT FUND (0568)</b>                          |                            |              |            |                               |
| Personal Service  | 178,478                    | 31,751       | 1,968      | 144,759                       |
| Expense and Equipment   | 15,886                     | 5,619        | 0          | 10,267                        |
| Operation of state-owned facilities, utilities,<br>systems furniture, and structural modifications -<br>Expense and Equipment | 123,326                    | 7,449        | 7,449      | 108,428                       |
| Total Natural Resource Protection-<br>Water Pollution Permit Fee Subaccount Fund  | 317,690                    | 44,819       | 9,417      | 263,454                       |
| <b>SOLID WASTE MANAGEMENT FUND (0570)</b>   |                            |              |            |                               |
| Personal Service  | 26,108                     | 16,542       | 1,027      | 8,539                         |
| Expense and Equipment   | 2,617                      | 0            | 0          | 2,617                         |
| Total Solid Waste Management Fund   | 28,725                     | 16,542       | 1,027      | 11,156                        |
| <b>PETROLEUM STORAGE TANK INSURANCE FUND (0585)</b>   |                            |              |            |                               |
| Personal Service  | 31,104                     | 16,745       | 1,395      | 12,964                        |
| Total Petroleum Storage Tank Insurance Fund   | 31,104                     | 16,745       | 1,395      | 12,964                        |

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Office of Attorney General  
 Statement of Appropriations and Expenditures  
 Period July 1, 2022 to January 3, 2023

|   | Appropriation<br>Authority | Expenditures | Encumbered | Uncommitted<br>Appropriations |
|---|----------------------------|--------------|------------|-------------------------------|
| <b>MOTOR VEHICLE COMMISSION FUND (0588)</b>   |                            |              |            |                               |
| Personal Service  | 45,390                     | 8,220        | 516        | 36,654                        |
| Expense and Equipment   | 11,300                     | 6,270        | 0          | 5,030                         |
| Total Motor Vehicle Commission Fund   | 56,690                     | 14,490       | 516        | 41,684                        |
| <b>HEALTH SPA REGULATORY FUND (0589)</b>  |                            |              |            |                               |
| Expense and Equipment   | 5,000                      | 2,968        | 0          | 2,032                         |
| Total Health Spa Regulatory Fund  | 5,000                      | 2,968        | 0          | 2,032                         |
| <b>NATURAL RESOURCES PROTECTION FUND -<br/>AIR POLLUTION PERMIT FEE FUND<br/>SUBACCOUNT FUND (0594)</b>                                     |                            |              |            |                               |
| Personal Service  | 28,112                     | 16,604       | 2,251      | 9,257                         |
| Expense and Equipment   | 2,505                      | 535          | 0          | 1,970                         |
| Total Natural Resources Protection-<br>Air Pollution Permit Fee Subaccount Fund   | 30,617                     | 17,139       | 2,251      | 11,227                        |
| <b>COURT COSTS FUND (0603)</b>  |                            |              |            |                               |
| Expense and Equipment   | 187,000                    | 60,058       | 0          | 126,942                       |
| Total Court Costs Fund  | 187,000                    | 60,058       | 0          | 126,942                       |
| <b>PARKS SALES TAX FUND (0613)</b>  |                            |              |            |                               |
| Personal Service  | 29,910                     | 29,910       | 0          | 0                             |
| Expense and Equipment   | 4,090                      | 0            | 0          | 4,090                         |
| Total Parks Sales Tax Fund  | 34,000                     | 29,910       | 0          | 4,090                         |
| <b>SOIL AND WATER SALES TAX FUND (0614)</b>   |                            |              |            |                               |
| Personal Service  | 1,811                      | 0            | 1,811      | 0                             |
| Total Soil And Water Sales Tax Fund   | 1,811                      | 0            | 1,811      | 0                             |
| <b>MERCHANDISING PRACTICES REVOLVING FUND (0631)</b>  |                            |              |            |                               |
| Personal Service  | 1,910,952                  | 709,121      | 59,333     | 1,142,498                     |
| Expense and Equipment   | 2,098,787                  | 381,151      | 176,073    | 1,541,563                     |
| Payment of real property leases, related services,<br>utilities, systems furniture, and structural<br>modifications - Expense and Equipment | 121,332                    | 57,271       | 41,543     | 22,518                        |
| Total Merchandise Practices Revolving Fund  | 4,131,071                  | 1,147,543    | 276,949    | 2,706,579                     |

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Office of Attorney General  
Statement of Appropriations and Expenditures  
Period July 1, 2022 to January 3, 2023

|   | Appropriation<br>Authority | Expenditures     | Encumbered     | Uncommitted<br>Appropriations |
|---|----------------------------|------------------|----------------|-------------------------------|
| <b>WORKERS COMPENSATION FUND (0652)</b>   |                            |                  |                |                               |
| Personal Service  | 315,282                    | 28,625           | 1,945          | 284,712                       |
| Expense and Equipment   | 204,053                    | 27,046           | 0              | 177,007                       |
| Payment of real property leases, related services,<br>utilities, systems furniture, and structural<br>modifications - Expense and Equipment | 89,887                     | 47,343           | 37,069         | 5,475                         |
| Operation of state-owned facilities, utilities,<br>systems furniture, and structural modifications -<br>Expense and Equipment               | 38,709                     | 19,325           | 19,325         | 59                            |
| Total Workers Compensation Fund   | <u>647,931</u>             | <u>122,339</u>   | <u>58,339</u>  | <u>467,253</u>                |
| <b>SECOND INJURY FUND (0653)</b>  |                            |                  |                |                               |
| Personal Service  | 2,335,914                  | 972,708          | 69,813         | 1,293,393                     |
| Expense and Equipment   | 1,083,949                  | 238,295          | 1,767          | 843,887                       |
| Payment of real property leases, related services,<br>utilities, systems furniture, and structural<br>modifications - Expense and Equipment | 89,887                     | 47,343           | 37,069         | 5,475                         |
| Operation of state-owned facilities, utilities,<br>systems furniture, and structural modifications -<br>Expense and Equipment               | 38,680                     | 19,322           | 19,322         | 36                            |
| Total Second Injury Fund  | <u>3,548,430</u>           | <u>1,277,668</u> | <u>127,971</u> | <u>2,142,791</u>              |
| <b>LOTTERY ENTERPRISE FUND (0657)</b>   |                            |                  |                |                               |
| Personal Service  | 65,303                     | 30,403           | 2,534          | 32,366                        |
| Total Lottery Enterprise Fund   | <u>65,303</u>              | <u>30,403</u>    | <u>2,534</u>   | <u>32,366</u>                 |
| <b>GROUNDWATER PROTECTION FUND (0660)</b>   |                            |                  |                |                               |
| Personal Service  | 1,811                      | 0                | 0              | 1,811                         |
| Total Groundwater Protection Fund   | <u>1,811</u>               | <u>0</u>         | <u>0</u>       | <u>1,811</u>                  |
| <b>ANTITRUST REVOLVING FUND (0666)</b>  |                            |                  |                |                               |
| Personal Service  | 440,167                    | 150,528          | 11,958         | 277,681                       |
| Expense and Equipment   | 254,400                    | 14,163           | 0              | 240,237                       |
| Total Antitrust Revolving Fund  | <u>694,567</u>             | <u>164,691</u>   | <u>11,958</u>  | <u>517,918</u>                |

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Office of Attorney General  
 Statement of Appropriations and Expenditures  
 Period July 1, 2022 to January 3, 2023

|  | Appropriation<br>Authority | Expenditures  | Encumbered    | Uncommitted<br>Appropriations |
|--|----------------------------|---------------|---------------|-------------------------------|
| <b>HAZARDOUS WASTE FUND (0676)</b>   |                            |               |               |                               |
| Personal Service   | 164,890                    | 87,472        | 7,107         | 70,311                        |
| Expense and Equipment  | 4,389                      | 0             | 0             | 4,389                         |
| Payment of real property leases, related services,<br>utilities, systems furniture, and structural<br>modifications - Expense and Equipment  | 8,075                      | 3,244         | 3,243         | 1,588                         |
| Operation of state-owned facilities, utilities,<br>systems furniture, and structural modifications -<br>Expense and Equipment  | 10,326                     | 4,758         | 4,758         | 810                           |
| <b>Total Hazardous Waste Fund</b>  | <b>187,680</b>             | <b>95,474</b> | <b>15,108</b> | <b>77,098</b>                 |
| <b>SAFE DRINKING WATER FUND (0679)</b>   |                            |               |               |                               |
| Personal Service   | 33,119                     | 27,500        | 2,292         | 3,327                         |
| Expense and Equipment  | 4,484                      | 1,191         | 281           | 3,012                         |
| <b>Total Safe Drinking Water Fund</b>  | <b>37,603</b>              | <b>28,691</b> | <b>2,573</b>  | <b>6,339</b>                  |
| <b>TRUST FUND (0794)</b>   |                            |               |               |                               |
| Fulfillment or failure of conditions, or other such<br>developments, necessary to determine the<br>appropriate disposition of such funds, to those<br>individuals, entities, or accounts within the<br>State Treasury, certified by the Attorney General<br>as being entitled to receive them -<br>Expense and Equipment | 4,000,000                  | 18,748        | 0             | 3,981,252                     |
| <b>Total Trust Fund</b>  | <b>4,000,000</b>           | <b>18,748</b> | <b>0</b>      | <b>3,981,252</b>              |
| <b>INMATE INCARCERATION REIMBURSEMENT<br/>ACT REVOLVING FUND (0828)</b>  |                            |               |               |                               |
| Personal Service   | 111,130                    | 6,673         | 0             | 104,457                       |
| Expense and Equipment  | 45,640                     | 0             | 0             | 45,640                        |
| <b>Total Inmate Incarceration Reimbursement<br/>Act Revolving Fund</b>   | <b>156,770</b>             | <b>6,673</b>  | <b>0</b>      | <b>150,097</b>                |



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Office of Attorney General  
 Statement of Appropriations and Expenditures  
 Period July 1, 2022 to January 3, 2023

|   | Appropriation<br>Authority | Expenditures      | Encumbered       | Uncommitted<br>Appropriations |
|---|----------------------------|-------------------|------------------|-------------------------------|
| <b>MINED LAND RECLAMATION FUND (0906)</b> |                            |                   |                  |                               |
| Personal Service                          | 17,313                     | 11,434            | 953              | 4,926                         |
| Expense and Equipment                     | 2,348                      | 0                 | 0                | 2,348                         |
| Total Mined Land Reclamation Fund         | <u>19,661</u>              | <u>11,434</u>     | <u>953</u>       | <u>7,274</u>                  |
| Total All Funds                           | <u>\$ 40,880,454</u>       | <u>12,644,787</u> | <u>1,819,244</u> | <u>26,416,423</u>             |

Note: State fund numbers are shown in parentheses after the fund names.

Appendix D-2

Office of Attorney General  
Comparative Statement of Appropriations and Expenditures

|   | Year Ended June 30,     |                   |                  |                         |                   |                  |
|---|-------------------------|-------------------|------------------|-------------------------|-------------------|------------------|
|   | 2022                    |                   |                  | 2021                    |                   |                  |
|   | Appropriation Authority | Expenditures      | Lapsed Balances  | Appropriation Authority | Expenditures      | Lapsed Balances  |
| <b>GENERAL REVENUE FUND (0101)</b>  |                         |                   |                  |                         |                   |                  |
| Personal Service  | \$ 11,424,562           | 11,350,365        | 74,197           | 12,236,258              | 12,029,351        | 206,907          |
| Expense and Equipment   | 2,573,744               | 2,415,894         | 157,850          | 1,633,949               | 1,632,060         | 1,889            |
| Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment | 448,182                 | 344,282           | 103,900          | 422,561                 | 350,622           | 71,939           |
| Medicaid Fraud Unit - Personal Service  | 349,902                 | 256,313           | 93,589           | 346,438                 | 279,752           | 66,686           |
| Medicaid Fraud Unit - Expense and Equipment   | 393,949                 | 127,908           | 266,041          | 393,949                 | 110,655           | 283,294          |
| Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment               | 572,826                 | 556,928           | 15,898           | 536,502                 | 522,115           | 14,387           |
| Safer Streets Initiative - Personal Service   | 541,740                 | 541,740           | 0                | 536,376                 | 87,045            | 449,331          |
| Safer Streets Initiative - Expense and Equipment  | 361,746                 | 20,864            | 340,882          | 361,746                 | 0                 | 361,746          |
| Rape Kit Backlog - Expense and Equipment  | 2,620,272               | 2,542,916         | 77,356           | 0                       | 0                 | 0                |
| Attorney General - Personal Service   | 316,588                 | 150,654           | 165,934          | 0                       | 0                 | 0                |
| Consumer Protection Illegal Machines  | 151,500                 | 0                 | 151,500          | 150,000                 | 0                 | 150,000          |
| <b>Total General Revenue Fund</b>   | <b>19,755,011</b>       | <b>18,307,864</b> | <b>1,447,147</b> | <b>16,617,779</b>       | <b>15,011,600</b> | <b>1,606,179</b> |
| <b>FEDERAL AND OTHER FUND (0136)</b>  |                         |                   |                  |                         |                   |                  |
| Personal Service  | 2,018,163               | 925,059           | 1,093,104        | 1,998,182               | 937,078           | 1,061,104        |
| Expense and Equipment   | 768,067                 | 485,976           | 282,091          | 764,539                 | 272,617           | 491,922          |
| Law enforcement, domestic violence, and victims' services - Personal Service  | 357,730                 | 299,777           | 57,953           | 210,970                 | 197,521           | 13,449           |
| Law enforcement, domestic violence, and victims' services - Expense and Equipment   | 2,744,030               | 883,100           | 1,860,930        | 2,889,030               | 1,128,233         | 1,760,797        |
| Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment | 133,477                 | 125,433           | 8,044            | 125,765                 | 125,472           | 293              |
| Medicaid Fraud Unit - Personal Service  | 1,057,476               | 813,684           | 243,792          | 1,047,006               | 995,381           | 51,625           |
| Medicaid Fraud Unit - Expense and Equipment   | 1,082,276               | 86,896            | 995,380          | 1,082,276               | 0                 | 1,082,276        |
| Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment               | 161,505                 | 160,467           | 1,038            | 152,065                 | 152,064           | 1                |
| Attorney General - Personal Service   | 82,632                  | 0                 | 82,632           | 0                       | 0                 | 0                |
| <b>Total Federal and Other Fund</b>   | <b>8,405,356</b>        | <b>3,780,392</b>  | <b>4,624,964</b> | <b>8,269,833</b>        | <b>3,808,366</b>  | <b>4,461,467</b> |

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Office of Attorney General  
Comparative Statement of Appropriations and Expenditures

|   | Year Ended June 30,     |                |                 |                         |                |                 |
|---|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|
|   | 2022                    |                |                 | 2021                    |                |                 |
|   | Appropriation Authority | Expenditures   | Lapsed Balances | Appropriation Authority | Expenditures   | Lapsed Balances |
| <b>MO HEALTHNET FRAUD PROSECUTION FUND (0252)</b>   |                         |                |                 |                         |                |                 |
| Medicaid Fraud Unit - Personal Service  | 52,841                  | 0              | 52,841          | 52,318                  | 0              | 52,318          |
| Medicaid Fraud Unit - Expense and Equipment   | 228,299                 | 0              | 228,299         | 228,299                 | 0              | 228,299         |
| <b>Total Mo Healthnet Fraud Prosecution Fund</b>  | <b>281,140</b>          | <b>0</b>       | <b>281,140</b>  | <b>280,617</b>          | <b>0</b>       | <b>280,617</b>  |
| <b>GAMING COMMISSION FUND (0286)</b>  |                         |                |                 |                         |                |                 |
| Personal Service  | 121,313                 | 113,733        | 7,580           | 120,112                 | 120,112        | 0               |
| Expense and Equipment   | 30,747                  | 17,804         | 12,943          | 30,747                  | 23,969         | 6,778           |
| <b>Total Gaming Commission Fund</b>   | <b>152,060</b>          | <b>131,537</b> | <b>20,523</b>   | <b>150,859</b>          | <b>144,081</b> | <b>6,778</b>    |
| <b>HISTORIC PRESERVATION REVOLVING FUND (0430)</b>  |                         |                |                 |                         |                |                 |
| Personal Service  | 1,700                   | 1,700          | 0               | 1,683                   | 1,683          | 0               |
| <b>Total Historic Preservation Revolving Fund</b>   | <b>1,700</b>            | <b>1,700</b>   | <b>0</b>        | <b>1,683</b>            | <b>1,683</b>   | <b>0</b>        |
| <b>NATURAL RESOURCES PROTECTION FUND -<br/>WATER POLLUTION PERMIT FEE<br/>SUBACCOUNT FUND (0568)</b>                          |                         |                |                 |                         |                |                 |
| Personal Service  | 167,514                 | 167,514        | 0               | 165,855                 | 139,107        | 26,748          |
| Expense and Equipment   | 15,886                  | 3,910          | 11,976          | 15,886                  | 268            | 15,618          |
| Operation of state-owned facilities, utilities,<br>systems furniture, and structural modifications -<br>Expense and Equipment | 11,428                  | 10,958         | 470             | 10,403                  | 10,402         | 1               |
| <b>Total Natural Resource Protection-<br/>    Water Pollution Permit Fee Subaccount Fund</b>                                  | <b>194,828</b>          | <b>182,382</b> | <b>12,446</b>   | <b>192,144</b>          | <b>149,777</b> | <b>42,367</b>   |
| <b>SOLID WASTE MANAGEMENT FUND (0570)</b>   |                         |                |                 |                         |                |                 |
| Personal Service  | 24,504                  | 24,504         | 0               | 24,261                  | 24,261         | 0               |
| Expense and Equipment   | 2,617                   | 2,148          | 469             | 2,617                   | 0              | 2,617           |
| <b>Total Solid Waste Management Fund</b>  | <b>27,121</b>           | <b>26,652</b>  | <b>469</b>      | <b>26,878</b>           | <b>24,261</b>  | <b>2,617</b>    |
| <b>PETROLEUM STORAGE TANK INSURANCE FUND (0585)</b>   |                         |                |                 |                         |                |                 |
| Personal Service  | 29,193                  | 29,193         | 0               | 28,904                  | 28,904         | 0               |
| <b>Total Petroleum Storage Tank Insurance Fund</b>  | <b>29,193</b>           | <b>29,193</b>  | <b>0</b>        | <b>28,904</b>           | <b>28,904</b>  | <b>0</b>        |
| <b>MOTOR VEHICLE COMMISSION FUND (0588)</b>   |                         |                |                 |                         |                |                 |
| Personal Service  | 42,602                  | 20,190         | 22,412          | 42,180                  | 24,285         | 17,895          |
| Expense and Equipment   | 11,300                  | 6,833          | 4,467           | 11,300                  | 7,350          | 3,950           |
| <b>Total Motor Vehicle Commission Fund</b>  | <b>53,902</b>           | <b>27,023</b>  | <b>26,879</b>   | <b>53,480</b>           | <b>31,635</b>  | <b>21,845</b>   |

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Office of Attorney General  
Comparative Statement of Appropriations and Expenditures

|   | Year Ended June 30,     |              |                 |                         |              |                 |
|---|-------------------------|--------------|-----------------|-------------------------|--------------|-----------------|
|   | 2022                    |              |                 | 2021                    |              |                 |
|   | Appropriation Authority | Expenditures | Lapsed Balances | Appropriation Authority | Expenditures | Lapsed Balances |
| HEALTH SPA REGULATORY FUND (0589)   |                         |              |                 |                         |              |                 |
| Expense and Equipment   | 5,000                   | 2,951        | 2,049           | 5,000                   | 2,977        | 2,023           |
| Total Health Spa Regulatory Fund  | 5,000                   | 2,951        | 2,049           | 5,000                   | 2,977        | 2,023           |
| NATURAL RESOURCES PROTECTION FUND -<br>AIR POLLUTION PERMIT FEE FUND<br>SUBACCOUNT FUND (0594)  |                         |              |                 |                         |              |                 |
| Personal Service  | 26,385                  | 26,385       | 0               | 26,124                  | 26,124       | 0               |
| Expense and Equipment   | 2,505                   | 1,095        | 1,410           | 2,505                   | 774          | 1,731           |
| Total Natural Resources Protection-<br>Air Pollution Permit Fee Subaccount Fund   | 28,890                  | 27,480       | 1,410           | 28,629                  | 26,898       | 1,731           |
| COURT COSTS FUND (0603)   |                         |              |                 |                         |              |                 |
| Expense and Equipment   | 187,000                 | 68,563       | 118,437         | 187,000                 | 71,838       | 115,162         |
| Total Court Costs Fund  | 187,000                 | 68,563       | 118,437         | 187,000                 | 71,838       | 115,162         |
| PARKS SALES TAX FUND (0613)   |                         |              |                 |                         |              |                 |
| Personal Service  | 28,073                  | 28,073       | 0               | 27,795                  | 27,795       | 0               |
| Expense and Equipment   | 4,090                   | 0            | 4,090           | 4,090                   | 0            | 4,090           |
| Total Parks Sales Tax Fund  | 32,163                  | 28,073       | 4,090           | 31,885                  | 27,795       | 4,090           |
| SOIL AND WATER SALES TAX FUND (0614)  |                         |              |                 |                         |              |                 |
| Personal Service  | 1,700                   | 1,700        | 0               | 1,683                   | 1,683        | 0               |
| Total Soil And Water Sales Tax Fund   | 1,700                   | 1,700        | 0               | 1,683                   | 1,683        | 0               |
| MERCHANDISING PRACTICES REVOLVING FUND (0631)   |                         |              |                 |                         |              |                 |
| Personal Service  | 1,793,569               | 1,394,098    | 399,471         | 1,775,811               | 1,526,289    | 249,522         |
| Expense and Equipment   | 2,098,787               | 622,249      | 1,476,538       | 2,098,787               | 1,434,510    | 664,277         |
| Payment of real property leases, related services,<br>utilities, systems furniture, and structural<br>modifications - Expense and Equipment | 99,912                  | 93,029       | 6,883           | 109,319                 | 95,307       | 14,012          |
| Total Merchandise Practices Revolving Fund  | 3,992,268               | 2,109,376    | 1,882,892       | 3,983,917               | 3,056,106    | 927,811         |

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Office of Attorney General  
Comparative Statement of Appropriations and Expenditures

|   | Year Ended June 30,     |              |                 |                         |              |                 |
|---|-------------------------|--------------|-----------------|-------------------------|--------------|-----------------|
|   | 2022                    |              |                 | 2021                    |              |                 |
|   | Appropriation Authority | Expenditures | Lapsed Balances | Appropriation Authority | Expenditures | Lapsed Balances |
| <b>WORKERS COMPENSATION FUND (0652)</b>   |                         |              |                 |                         |              |                 |
| Personal Service  | 295,915                 | 76,503       | 219,412         | 292,985                 | 95,085       | 197,900         |
| Expense and Equipment   | 204,053                 | 27,327       | 176,726         | 204,053                 | 31,695       | 172,358         |
| Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment | 84,985                  | 79,922       | 5,063           | 84,550                  | 80,753       | 3,797           |
| Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment               | 37,870                  | 37,265       | 605             | 32,704                  | 32,703       | 1               |
| Total Workers Compensation Fund   | 622,823                 | 221,017      | 401,806         | 614,292                 | 240,236      | 374,056         |
| <b>SECOND INJURY FUND (0653)</b>  |                         |              |                 |                         |              |                 |
| Personal Service  | 2,192,429               | 2,029,291    | 163,138         | 2,180,721               | 2,174,967    | 5,754           |
| Expense and Equipment   | 1,078,808               | 514,910      | 563,898         | 1,063,667               | 589,381      | 474,286         |
| Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment | 84,985                  | 79,922       | 5,063           | 84,550                  | 80,753       | 3,797           |
| Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment               | 37,870                  | 37,265       | 605             | 32,704                  | 32,703       | 1               |
| Attorney General - Personal Service   | 139,763                 | 0            | 139,763         | 0                       | 0            | 0               |
| Total Second Injury Fund  | 3,533,855               | 2,661,388    | 872,467         | 3,361,642               | 2,877,804    | 483,838         |
| <b>LOTTERY ENTERPRISE FUND (0657)</b>   |                         |              |                 |                         |              |                 |
| Personal Service  | 61,292                  | 61,292       | 0               | 60,685                  | 60,685       | 0               |
| Total Lottery Enterprise Fund   | 61,292                  | 61,292       | 0               | 60,685                  | 60,685       | 0               |
| <b>GROUNDWATER PROTECTION FUND (0660)</b>   |                         |              |                 |                         |              |                 |
| Personal Service  | 1,700                   | 1,700        | 0               | 1,683                   | 1,683        | 0               |
| Total Groundwater Protection Fund   | 1,700                   | 1,700        | 0               | 1,683                   | 1,683        | 0               |
| <b>ANTITRUST REVOLVING FUND (0666)</b>  |                         |              |                 |                         |              |                 |
| Personal Service  | 413,130                 | 255,420      | 157,710         | 409,040                 | 402,063      | 6,977           |
| Expense and Equipment   | 254,400                 | 14,197       | 240,203         | 254,400                 | 165,342      | 89,058          |
| Total Antitrust Revolving Fund  | 667,530                 | 269,617      | 397,913         | 663,440                 | 567,405      | 96,035          |

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Office of Attorney General  
Comparative Statement of Appropriations and Expenditures

|  | Year Ended June 30,     |                |                  |                         |                |                  |
|--|-------------------------|----------------|------------------|-------------------------|----------------|------------------|
|  | 2022                    |                |                  | 2021                    |                |                  |
|  | Appropriation Authority | Expenditures   | Lapsed Balances  | Appropriation Authority | Expenditures   | Lapsed Balances  |
| <b>HAZARDOUS WASTE FUND (0676)</b>   |                         |                |                  |                         |                |                  |
| Personal Service   | 154,761                 | 154,761        | 0                | 153,228                 | 153,228        | 0                |
| Expense and Equipment  | 4,389                   | 580            | 3,809            | 4,389                   | 2,656          | 1,733            |
| Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment  | 7,522                   | 6,438          | 1,084            | 7,431                   | 6,364          | 1,067            |
| Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment  | 11,355                  | 10,885         | 470              | 10,403                  | 10,402         | 1                |
| <b>Total Hazardous Waste Fund</b>  | <b>178,027</b>          | <b>172,664</b> | <b>5,363</b>     | <b>175,451</b>          | <b>172,650</b> | <b>2,801</b>     |
| <b>SAFE DRINKING WATER FUND (0679)</b>   |                         |                |                  |                         |                |                  |
| Personal Service   | 31,084                  | 31,084         | 0                | 30,776                  | 30,776         | 0                |
| Expense and Equipment  | 4,484                   | 3,509          | 975              | 4,484                   | 2,747          | 1,737            |
| <b>Total Safe Drinking Water Fund</b>  | <b>35,568</b>           | <b>34,593</b>  | <b>975</b>       | <b>35,260</b>           | <b>33,523</b>  | <b>1,737</b>     |
| <b>TRUST FUND (0794)</b>   |                         |                |                  |                         |                |                  |
| Fulfillment or failure of conditions, or other such developments, necessary to determine the appropriate disposition of such funds, to those individuals, entities, or accounts within the State Treasury, certified by the Attorney General as being entitled to receive them - Expense and Equipment | 4,000,000               | 358,298        | 3,641,702        | 4,000,000               | 561,258        | 3,438,742        |
| <b>Total Trust Fund</b>  | <b>4,000,000</b>        | <b>358,298</b> | <b>3,641,702</b> | <b>4,000,000</b>        | <b>561,258</b> | <b>3,438,742</b> |
| <b>INMATE INCARCERATION REIMBURSEMENT ACT REVOLVING FUND (0828)</b>  |                         |                |                  |                         |                |                  |
| Personal Service   | 104,303                 | 34,028         | 70,275           | 103,270                 | 38,105         | 65,165           |
| Expense and Equipment  | 45,640                  | 335            | 45,305           | 45,640                  | 0              | 45,640           |
| <b>Total Inmate Incarceration Reimbursement Act Revolving Fund</b>   | <b>149,943</b>          | <b>34,363</b>  | <b>115,580</b>   | <b>148,910</b>          | <b>38,105</b>  | <b>110,805</b>   |

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Office of Attorney General  
Comparative Statement of Appropriations and Expenditures

|                                    | Year Ended June 30,     |              |                 |                         |              |                 |
|------------------------------------|-------------------------|--------------|-----------------|-------------------------|--------------|-----------------|
|                                    | 2022                    |              |                 | 2021                    |              |                 |
|                                    | Appropriation Authority | Expenditures | Lapsed Balances | Appropriation Authority | Expenditures | Lapsed Balances |
| MINED LAND RECLAMATION FUND (0906) |                         |              |                 |                         |              |                 |
| Personal Service                   | 16,249                  | 16,249       | 0               | 16,088                  | 16,088       | 0               |
| Expense and Equipment              | 2,348                   | 671          | 1,677           | 2,348                   | 1,874        | 474             |
| Total Mined Land Reclamation Fund  | 18,597                  | 16,920       | 1,677           | 18,436                  | 17,962       | 474             |
| Total All Funds                    | \$ 42,416,667           | 28,556,738   | 13,859,929      | 38,940,090              | 26,958,915   | 11,981,175      |

The lapsed balances include the following withholdings made at the Governor's request:

|   | Year Ended June 30, |        |
|---|---------------------|--------|
|   | 2022                | 2021   |
| GENERAL REVENUE FUND (0101)   |                     |        |
| Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment | \$ 13,445           | 13,344 |
| Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment               | 15,162              | 14,387 |
| Total General Revenue Fund  | \$ 28,607           | 27,731 |

Note: State fund numbers are shown in parentheses after the fund names.

Appendix E

Office of Attorney General  
 Comparative Statement of Expenditures (From Appropriations)

|                                     | Year Ended June 30,  |                   |                   |                   |                   |
|-------------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
|                                     | 2022                 | 2021              | 2020              | 2019              | 2018              |
| Salaries and wages                  | \$ 18,805,010        | 19,419,049        | 19,239,488        | 18,289,724        | 18,042,444        |
| Travel, in-state                    | 368,683              | 195,356           | 374,655           | 421,003           | 408,393           |
| Travel, out-of-state                | 30,183               | 8,780             | 77,025            | 117,352           | 135,177           |
| Fuel and utilities                  | 4,753                | 4,213             | 4,111             | 4,134             | 5,076             |
| Supplies                            | 525,671              | 497,521           | 547,823           | 578,290           | 671,997           |
| Professional development            | 120,529              | 175,621           | 173,945           | 214,492           | 201,005           |
| Communication services and supplies | 321,970              | 306,857           | 321,508           | 330,146           | 343,916           |
| Services:                           |                      |                   |                   |                   |                   |
| Professional                        | 4,669,001            | 3,047,641         | 1,369,922         | 1,237,919         | 1,190,772         |
| Housekeeping and janitorial         | 25,182               | 24,212            | 19,178            | 19,261            | 18,851            |
| Maintenance and repair              | 902,332              | 780,508           | 889,696           | 822,858           | 656,551           |
| Equipment:                          |                      |                   |                   |                   |                   |
| Computer                            | 714,222              | 155,031           | 456,871           | 282,474           | 444,195           |
| Motorized                           | 0                    | 0                 | 0                 | 20,894            | 121,073           |
| Office                              | 28,490               | 92,517            | 89,505            | 123,476           | 118,911           |
| Other                               | 4,528                | 6,681             | 7,034             | 15,858            | 2,171             |
| Property and improvements           | 129                  | 0                 | 0                 | 6,613             | 0                 |
| Building lease payments             | 1,544,234            | 1,499,521         | 1,482,452         | 1,440,897         | 1,410,528         |
| Equipment rental and leases         | 3,493                | 3,272             | 14,669            | 8,137             | 13,969            |
| Miscellaneous expenses              | 129,935              | 184,871           | 134,388           | 55,908            | 62,522            |
| Program distributions               | 358,393              | 557,264           | 578,210           | 325,721           | 272,346           |
| Total Expenditures                  | \$ <u>28,556,738</u> | <u>26,958,915</u> | <u>25,780,480</u> | <u>24,315,157</u> | <u>24,119,897</u> |