



Scott Fitzpatrick

Missouri State Auditor

Missouri State Highway Patrol's
Use of Highway Funds

Year Ended June 30, 2024

Report No. 2025-002

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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 (MSHP) 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 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 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.

Conclusions

The audit determined the Missouri State Highway Patrol complied with legal provisions related to the use of highway funding for the 2024 fiscal year.

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

Missouri State Highway Patrol's Use of Highway Funds

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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

Honorable Mike Kehoe, Governor
and
Members of the General Assembly
and
Mark S. James, Acting 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, 2024. 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 this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the 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 a reasonable basis for our findings and conclusions based on our audit objective.

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.

Scott Fitzpatrick
State Auditor

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

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, 2024, the MSHP used appropriations from the State Highway Fund as follows:

	Appropriation Authority	Expenditures	Lapsed Balances ¹
Enforcement personal service	\$ 95,463,383	82,346,255	13,117,128
Enforcement expense and equipment	7,102,938	6,868,473	234,465
Technical services personal service	20,045,197	17,739,360	2,305,837
Technical services expense and equipment	27,922,596	26,819,653	1,102,943
Vehicle and driver safety personal service	14,224,146	12,425,587	1,798,559
Vehicle and driver safety expense and equipment	1,092,828	921,518	171,310
Refund unused motor vehicle inspection stickers	100,000	41,750	58,250
Administration personal service	9,328,202	8,274,139	1,054,063
Administration expense and equipment	623,055	597,920	25,135
Crime laboratories personal service	4,974,864	4,825,468	149,396
Crime laboratories expense and equipment	1,297,802	1,256,845	40,957
Law Enforcement Academy personal service	2,048,458	1,889,052	159,406
Law Enforcement Academy expense and equipment	503,864	481,965	21,899
Fringe benefits personal service	103,873,902	90,196,465	13,677,437
Fringe benefits expense and equipment	8,533,184	7,864,073	669,111
Vehicle replacement expense and equipment	6,717,615	6,509,670	207,945
Gasoline expenses	7,027,500	4,189,112	2,838,388
Interoperable system highway	5,612,926	5,441,262	171,664
Interoperable ongoing highway	4,300,000	4,052,107	247,893
Total	\$ 320,792,460	282,740,674	38,051,786

¹ The lapsed balances include withholdings made at the Governor's request totaling \$6,248,561.

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 in the MSHP calculations to expenditures recorded in the state accounting



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

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.

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, 2024. During fiscal year 2024, the MSHP spent approximately \$3,404,000 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, 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 \$4,244,000 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 \$840,000 more was spent on highway-related activities than was paid from highway funds during fiscal year 2024.