



SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable Mike Kehoe, Governor
and
Members of the General Assembly
and
Honorable Catherine L. Hanaway, Attorney General
Jefferson City, Missouri

We completed audit work at the Office of Attorney General (AGO) as part of our annual statewide audit of the State of Missouri's financial statements for the fiscal year ended June 30, 2024. We issued audit reports (Report Nos. 2025-016 and 2025-030) of the state's Annual Comprehensive Financial Report, in April and May 2025.¹ The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the AGO during the audit and the audit results.

Statewide Financial Statement Audit and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$66 billion in total assets and \$40 billion in total expenses for fiscal year 2024. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2024, our financial statement audit included work at the OA and 13 other state agencies and offices.

Financial Statement Audit Work at the AGO

For the AGO, we audited an accounts receivable balance of \$105 million for the Early Childhood Development, Education and Care Fund.

Audit Results and Findings at the AGO

Our responsibility for the statewide financial statement audit is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the AGO.

¹ Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

We are required by the audit standards to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; and/or fraud. The reports issued reported no audit findings related to the audit procedures performed at the AGO.

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