



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Mike Kehoe, Governor  
and  
Members of the General Assembly  
and  
Mark S. James, Director  
Department of Public Safety  
and  
James Remillard, Director  
State Emergency Management Agency  
Jefferson City, Missouri

We completed audit work at the Department of Public Safety - State Emergency Management Agency (SEMA) as part of our annual statewide audit of the State of Missouri's federal awards for the fiscal year ended June 30, 2024. We issued the Single Audit Report (Report No. 2025-056), in September 2025.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the SEMA during the audit and the audit results.

**Statewide Single Audit and Methodology**

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended \$21.1 billion in federal funds for 317 programs in fiscal year 2024. We performed risk assessments on each of the state's 36 Type A programs (programs with federal award expenditures more than \$31.6 million) and 33 larger Type B programs (programs with federal award expenditures between \$7.9 million and \$31.6 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2024, our Single Audit included 16 major federal programs with expenditures totaling \$16.2 billion, administered by 10 state agencies.

---

<sup>1</sup> The Single Audit Report is available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

## Single Audit Work at the SEMA

The SEMA reported federal award expenditures totaling \$210.7 million for fiscal year 2024. We audited, as major, the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (DGPA) program with expenditures totaling \$184 million.

## Audit Results and Findings at the SEMA

Our responsibility for the statewide Single Audit is limited to the previously stated objectives. The Single Audit reported material noncompliance with direct and material compliance requirements for the DGPA program.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of federal statutes, regulations, and terms and conditions of federal awards; fraud affecting a federal award; and/or known or likely questioned costs greater than \$25,000.

We reported an audit finding related to the SEMA's administration of federal awards.

- SEMA Subrecipient Monitoring (Finding No. 2024-012) - The SEMA did not perform subrecipient monitoring reviews or review subrecipient single audit reports for the DGPA program as required. The SEMA's Monitoring Specialist performed risk assessments for all 890 subrecipients of open projects; however, the SEMA did not perform the 190 monitoring reviews of these subrecipients as required by the monitoring policy. The SEMA did not conduct the required review of single audit reports for applicable DGPA program subrecipients as required by SEMA policies and federal regulations.

The audit finding and the SEMA's response and Corrective Action Plan are included in the Single Audit Report (Report No. 2025-056).



Scott Fitzpatrick  
State Auditor