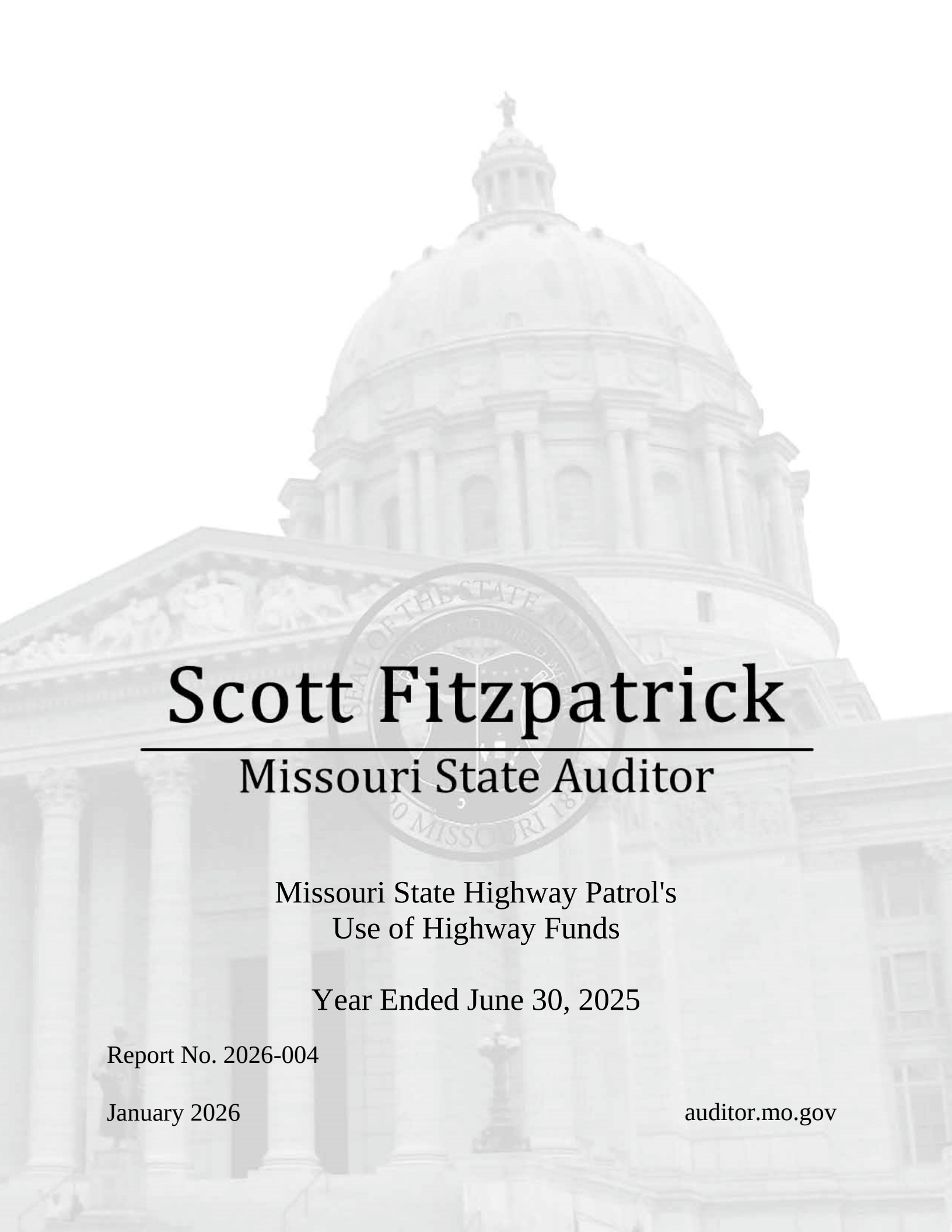

Scott Fitzpatrick

Missouri State Auditor

Missouri State Highway Patrol's
Use of Highway Funds

Year Ended June 30, 2025

Report No. 2026-004

January 2026

auditor.mo.gov

Scott Fitzpatrick
Missouri State Auditor

CITIZENS SUMMARY

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

Background	The State Auditor is required to determine whether appropriations from the State Highways and Transportation Department 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 Missouri Constitution.
Methodology	Audit staff obtained an understanding of internal controls, reviewed financial records and other pertinent documents; and performed sample testing. Auditors also reviewed highway patrol calculations of amounts spent for non-highway activities; and the amounts spent for highway-related activities from other funding sources.
Conclusions	The audit determined the Missouri State Highway Patrol complied with legal provisions related to the use of highway funding for the 2025 fiscal year.

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

*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.

Missouri State Highway Patrol's Use of Highway Funds
Table of Contents

State Auditor's Report 2

Background, Methodology, and Conclusions 3

SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

Honorable Mike Kehoe
and
Members of the General Assembly
and
Mark S. James, Director
Department of Public Safety
and
Colonel Michael A. Turner, 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 limited to, the year ended June 30, 2025. 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 conclusions based on our audit objective.

The accompanying 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 Department 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."

During the year ended June 30, 2025, the MSHP used appropriations from the State Highway Fund as follows:

		Appropriation Authority	Expenditures	Lapsed Balances[1]
Enforcement personal service	$	98,622,345	89,489,187	9,133,158
Enforcement expense and equipment		7,102,938	6,858,659	244,279
Technical services personal service		20,422,651	19,084,503	1,338,148
Technical services expense and equipment		21,365,488	20,723,341	642,147
Vehicle and driver safety personal service		14,679,316	13,568,828	1,110,488
Vehicle and driver safety expense and equipment		1,092,328	896,127	196,201
Refund unused motor vehicle inspection stickers		100,000	35,752	64,248
Administration personal service		10,064,428	9,390,680	673,748
Administration expense and equipment		2,750,042	2,666,989	83,053
Crime laboratories personal service		5,292,729	4,935,282	357,447
Crime laboratories expense and equipment		1,297,802	1,239,877	57,925
Law Enforcement Academy personal service		2,114,010	2,040,156	73,854
Law Enforcement Academy expense and equipment		73,576	69,096	4,480
Fringe benefits personal service		106,715,226	96,342,203	10,373,023
Fringe benefits expense and equipment		8,617,329	8,617,329	0
Vehicle replacement expense and equipment		6,437,615	6,186,282	251,333
Gasoline expenses		7,027,500	3,832,630	3,194,870
Interoperable system highway		5,612,926	5,443,592	169,334
Interoperable ongoing highway		5,600,000	5,428,560	171,440
Mental health services		250,000	242,226	7,774
Total	$	325,238,249	297,091,299	28,146,950

[1] The lapsed balances include withholdings made at the Governor's request totaling $6,294,170.

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 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, 2025.

During fiscal year 2025, the MSHP spent approximately $3,475,000 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 (including mental health services), gasoline, and fringe benefits. However, these expenditures were more than offset by personal service and/or expense and equipment expenditures totaling approximately $6,571,000 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 $3,096,000 more was spent on highway-related activities than was paid from highway funds during fiscal year 2025.