



Scott Fitzpatrick

Missouri State Auditor

Office of Lieutenant Governor

Report No. 2026-050

June 2026

auditor.mo.gov



Scott Fitzpatrick
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Office of Lieutenant Governor

Office Policies, Employee Manual, and Employee Job Descriptions

The Lieutenant Governor's office (LGO) and Council on the Arts did not establish comprehensive written policies or an employee manual for the operation of the office and council in accordance with state law. The LGO maintained a partial set of policies but did not transfer these documents to the Archives Division of the Secretary of State's office, as required by state law, and did not promptly provide them to auditors when requested. Additionally, the LGO did not provide employee job descriptions to auditors when requested and only produced them following the audit exit meeting.

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.

Office of Lieutenant Governor

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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

Honorable Mike Kehoe, Governor
and
Honorable David Wasinger, Lieutenant Governor
Jefferson City, Missouri

We have audited certain operations of the Office of the Lieutenant Governor, including the Council on the Arts, 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, 2022, to January 13, 2025. 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, as well as certain external parties; and performing sample testing using judgmental selection. 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 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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) no significant deficiencies in internal controls, (2) 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 Lieutenant Governor.

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

Scott Fitzpatrick
State Auditor

Office of Lieutenant Governor Management Advisory Report State Auditor's Findings

Office Policies, Employee Manual, and Employee Job Descriptions

The Lieutenant Governor's office (LGO) and Council on the Arts did not establish comprehensive written policies or an employee manual for the operation of the office and council in accordance with state law. The LGO maintained a partial set of policies but did not transfer these documents to the Archives Division of the Secretary of State's office (State Archives), as required by state law, and did not promptly provide them to auditors when requested. Additionally, the LGO did not provide employee job descriptions to auditors when requested and only produced them following the audit exit meeting.

Office personnel for former Lieutenant Governor Kehoe did not respond to auditor requests for policies until approximately 8 months subsequent to the initial request, and about 3 weeks after auditors communicated audit results to the LGO. Office personnel for former Lieutenant Governor Kehoe subsequently explained they could not locate policies when initially requested by auditors.

Office policies and employee manual

LGO policies, with adoption dates in 2018, 2019, and 2022, do not mention the Council on the Arts or address other personnel matters such as working hours, performance appraisals, lines of authority, code of conduct, use of state resources, and other items of importance to employees. While the LGO maintained a partial set of policies, including a policy entitled "Sunshine Law, Gift Restrictions, Tuition Reimbursement, and Donations for Boards/Commissions," the office did not transfer its policies to the State Archives, as required by Section 109.240, RSMo. Additionally, the council, which is organizationally located within the LGO, has developed policies for grant funding and other subjects, but its policies do not address personnel matters. Its policies only include an outdated reference to personnel policies of the Department of Economic Development, which no longer apply to the council because it transferred to the LGO in 2019. Office personnel for former Lieutenant Governor Kehoe could not explain why the policy documents were not provided to the State Archives or the reasons for the lack of comprehensive policies or employee manual for the LGO and the Council on the Arts.

A comprehensive employee manual and office policies benefit both the office and employees by providing an understanding between management and employees regarding rights and responsibilities. Such records also provide guidance and control for the effective and consistent management of the office, help avoid misunderstandings, and ensure management's policies are fairly and consistently applied to all employees.

Job descriptions not provided

The LGO did not provide written job description documents to auditors when requested. While office personnel for former Lieutenant Governor Kehoe eventually provided auditors a document listing job duties for 5 positions, such descriptions were only provided after the audit exit meeting. Job



Office of Lieutenant Governor
Management Advisory Report - State Auditor's Findings

descriptions are needed to clarify the duties, responsibilities, required qualifications, and reporting relationships of each position to help prevent misunderstandings among employees and supervisors about performance expectations.

Section 109.240, RSMo, requires the head of each agency to ". . . make and maintain records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the state and of persons directly affected by the agency's activities." In addition, Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Also, the Secretary of State's Agency Records Disposition Schedule requires elected officials to transfer official records to the State Archives upon completion of the official's term of office. In addition, delays in providing requested documents to auditors results in delays in the completion of the audit.

Recommendation

The LGO develop comprehensive written office policies and an employee manual covering the employees of the office and the Council on the Arts, and ensure official records of the office, including office policies and employee job descriptions, are properly maintained. Additionally, the LGO should ensure required documents are transferred to the State Archives at the completion of the Lieutenant Governor's term. Further, the LGO should promptly provide documents to auditors, when requested.

Auditee's Response

Current Lieutenant Governor Wasinger's written response is included at Appendix C.

Former Lieutenant Governor Kehoe's written response is included at Appendix D.

Auditor's Comment

Former Lieutenant Governor Kehoe's written response states his office "fully complied with all legal requirements." However, as the report establishes, Lieutenant Governor Kehoe's office did not transfer its policies to the State Archives when he left office, as required by Section 109.240, RSMo.

Office of Lieutenant Governor

Organization and Statistical Information

The lieutenant governor is required to meet the same qualifications as the governor. The lieutenant governor is elected for a four-year term.

Under the constitution, the lieutenant governor serves as the ex officio president of the Missouri Senate. In addition, upon the governor's death, conviction, impeachment, resignation, absence from the state, or other disabilities, the lieutenant governor shall act as governor.

By law, the lieutenant governor serves as a member of the Board of Public Buildings, the Board of Fund Commissioners, the Missouri Development Finance Board, the Missouri Housing Development Commission, the Missouri Community Service Commission, the Missouri Tourism Commission, and the Missouri State Capitol Commission.

The lieutenant governor also serves as the official Senior Advocate for Missouri. The office investigates problems and issues on behalf of senior citizens, and works with the Department of Health and Senior Services to ensure the safety and well-being of Missouri's senior citizens.

In addition, the lieutenant governor oversees the Buy Missouri program, serves as the informal governmental advocate for Missouri veterans, and supervises the Council on the Arts for budgeting and certain other administrative and operational matters.

On June 18, 2018, Mike Kehoe was appointed as the forty-eighth lieutenant governor of Missouri. He was elected to a full term on November 3, 2020, and his first term expired on January 13, 2025. On that date, David Wasinger was inaugurated as the state's forty-ninth lieutenant governor.

Council on the Arts

The General Assembly created the Council on the Arts in 1965 to promote and develop arts and cultural activities in the state. The Omnibus Reorganization Act of 1974 transferred the Council on the Arts to the Department of Consumer Affairs, Regulation and Licensing. Effective September 7, 1984, the Department of Consumer Affairs, Regulation and Licensing became the Department of Economic Development (DED) as a result of the passage of Constitutional Amendment No. 6 in the August 1984 primary election. House Bill 612, First Regular Session, 100th General Assembly (2019) transferred the Council on the Arts from the DED to the Office of the Lieutenant Governor.

In 1993, the state legislature created the Missouri Arts Council Trust Fund. Subject to appropriation by the Missouri legislature, a portion of the revenue generated by Missouri's nonresident athletes and entertainers income tax is transferred to the trust fund annually. Income on the trust fund is used along with state general revenue funds and money from the federal National Endowment for the Arts to provide funding for programs in all the arts for



Office of Lieutenant Governor
Organization and Statistical Information

organizations throughout the state. For most events and services, funding is on a matching basis with local sponsors.

The council is composed of 15 volunteer members appointed from throughout the state to staggered, five-year terms by the Governor, who also designates a chairperson and vice chairperson. In addition, a board of trustees was created in 1993 by Section 185.100, RSMo, to administer the trust fund. The Board members consist of all members of the council, the State Treasurer, two members of the Senate appointed by the Pro Tem of the Senate, and two members of the House of Representatives appointed by the Speaker of the House.

Financial Activity

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

Appendix A-1

Office of Lieutenant Governor
Statement of Appropriations and Expenditures
Period July 1, 2024 to January 13, 2025

	Appropriation Authority	Expenditures	Encumbered	Uncommitted Appropriations
GENERAL REVENUE FUND (0101)				
Lieutenant Governor expense and equipment	\$ 300,157	72,459	0	227,698
Lieutenant Governor personal service	571,821	256,528	0	315,293
Lieutenant Governor payment of real property leases - expense and equipment	136,555	52,769	36,445	0
Agritourism road sign cost-share grants	500,000	0	0	500,000
Total General Revenue Fund	1,508,533	381,756	36,445	1,090,332
DEPARTMENT OF ECONOMIC DEVELOPMENT MISSOURI COUNCIL ON THE ARTS FEDERAL FUND (0138)				
Council on the Arts expense and equipment	1,205,344	444,490	0	760,854
Total Department of Economic Development Missouri Council on the Arts Federal Fund	1,205,344	444,490	0	760,854
MISSOURI HUMANITIES COUNCIL TRUST FUND (0177)				
Missouri Humanities Council - expense and equipment ¹	5,101,667	2,297,940	0	2,803,727
Griot Museum of Black History ¹	150,000	33,606	0	116,394
Springfield Little Theater ¹	5,000,000	2,240,422	0	2,759,578
Statewide Repertory Theaters ¹	1,500,000	1,008,189	0	491,811
Negro Leagues Baseball Museum ¹	1,000,000	448,084	0	551,916
Kansas City Urban Youth Academy ¹	200,000	89,616	0	110,384
Buck O'Neil Education & Research Center ¹	350,000	156,828	0	193,172
Urban League of Metropolitan St. Louis ¹	3,000,000	672,127	0	2,327,873
Ebenezer Historical Society ¹	130,000	58,250	0	71,750
Arts Asylum ¹	250,000	125,000	0	125,000
Kansas City Museum Foundation ¹	5,000,000	2,240,422	0	2,759,578
Springfield Sports Commission ¹	250,000	112,020	0	137,980
Lyric Opera of Kansas City ¹	2,500,000	1,120,210	0	1,379,790
Springfield Art Museum ¹	10,000,000	4,480,846	0	5,519,154
Bellefontaine Cemetery and Arboretum ¹	4,050,000	1,814,742	0	2,235,258
Statewide Juneteenth ¹	750,000	209,982	0	540,018
Juneteenth Kansas City ¹	250,000	112,020	0	137,980
Total Missouri Humanities Council Trust Fund	39,481,667	17,220,304	0	22,261,363
MISSOURI ARTS COUNCIL TRUST FUND (0262)				
Council on the Arts expense and equipment	9,834,763	4,004,823	1,200	5,828,740
Council on the Arts personal service	1,155,268	407,494	0	747,774
Payment of real property leases - expense and equipment	76,069	27,059	21,086	0
St. Louis Symphony Orchestra ¹	3,000,000	1,455,000	0	27,924
Total Missouri Arts Council Trust Fund	14,066,100	5,894,376	22,286	8,149,438
BUDGET STABILIZATION FUND (0522)				
Boone Theatre ¹	2,000,000	0	0	2,000,000
Gospel Music Hall of Fame ¹	1,512,140	1,512,140	0	0
Total Budget Stabilization Fund	3,512,140	1,512,140	0	2,000,000
MISSOURI PUBLIC BROADCASTING CORPORATION SPECIAL FUND (0887)				
Grants to public television and radio stations	2,351,667	1,038,708	0	1,312,959
Total Missouri Public Broadcasting Corporation Special Fund	2,351,667	1,038,708	0	1,312,959
Total All Funds	\$ 62,125,451	26,491,774	58,731	35,574,946

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

¹ Funding to this entity was approved by the General Assembly and Governor in the appropriations to the Lieutenant Governor's office. The Lieutenant Governor's office and the Office of Administration approved payment to the entity based upon payment requests from the entity.

Appendix A-2

Office of Lieutenant Governor
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2024			2023		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND (0101)						
Lieutenant Governor expense and equipment	\$ 300,157	149,717	150,440	300,755	98,309	202,446
Lieutenant Governor personal service	604,089	517,134	86,955	531,494	464,804	66,690
Lieutenant Governor payment of real property leases - expense and equipment	135,670	85,670	50,000	111,272	74,184	37,088
Agritourism road sign cost-share grants	500,000	0	500,000	500,000	23,310	476,690
Truman Presidential Library ¹	2,000,000	1,390,727	609,273	2,000,000	2,000,000	0
Total General Revenue Fund	3,539,916	2,143,248	1,396,668	3,443,521	2,660,607	782,914
DEPARTMENT OF ECONOMIC DEVELOPMENT						
MISSOURI COUNCIL ON THE ARTS FEDERAL FUND (0138)						
Council on the Arts expense and equipment	1,205,344	912,725	292,619	1,205,360	868,100	337,260
Total Department of Economic Development Missouri Council on the Arts Federal Fund	1,205,344	912,725	292,619	1,205,360	868,100	337,260
MISSOURI HUMANITIES COUNCIL TRUST FUND (0177)						
Missouri Humanities Council - expense and equipment ¹	2,101,667	2,038,617	63,050	1,585,000	1,537,450	47,550
Griot Museum of Black History ¹	150,000	145,500	4,500	150,000	145,500	4,500
Springfield Little Theater ¹	2,500,000	2,425,000	75,000	2,250,000	2,182,500	67,500
St. Louis Kaplan Feldman Holocaust Museum ¹	0	0	0	750,000	727,500	22,500
Statewide Repertory Theaters ¹	3,000,000	2,910,000	90,000	3,000,000	2,910,000	90,000
Arrow Rock Schoolhouse ¹	0	0	0	2,000,000	1,940,000	60,000
Kansas City Ballet Association ¹	0	0	0	650,000	630,500	19,500
Negro Leagues Baseball Museum ¹	1,000,000	970,000	30,000	600,000	582,000	18,000
Kansas City Urban Youth Academy ¹	200,000	194,000	6,000	200,000	194,000	6,000
Buck O'Neil Education & Research Center ¹	350,000	339,500	10,500	0	0	0
Urban League of Metropolitan St. Louis ¹	2,000,000	1,940,000	60,000	0	0	0
Drury University ¹	3,000,000	2,910,000	90,000	0	0	0
Ebenezer Historical Society ¹	300,000	291,000	9,000	0	0	0
Friends of Arrow Rock Schoolhouse ¹	750,000	727,500	22,500	0	0	0
Repertory Theatre of St. Louis ¹	200,000	194,000	6,000	0	0	0
Total Missouri Humanities Council Trust Fund	15,551,667	15,085,117	466,550	11,185,000	10,849,450	335,550
MISSOURI ARTS COUNCIL TRUST FUND (0262)						
Council on the Arts expense and equipment	8,912,601	8,180,469	732,132	5,812,474	5,428,491	383,983
Council on the Arts personal service	1,119,445	655,493	463,952	1,067,526	561,598	505,928
Lieutenant Governor expense and equipment	41,233	0	41,233	41,233	0	41,233
Payment of real property leases - expense and equipment	75,995	46,823	29,172	64,063	43,201	20,862
St. Louis Symphony Orchestra ¹	3,000,000	2,910,000	90,000	0	0	0
Total Missouri Arts Council Trust Fund	13,149,274	11,792,785	1,356,489	6,985,296	6,033,290	952,006
BUDGET STABILIZATION FUND (0522)						
Boone Theatre ¹	2,000,000	2,000,000	0	0	0	0
Gospel Music Hall of Fame ¹	487,860	487,859	1	0	0	0
Total Budget Stabilization Fund	2,487,860	2,487,859	1	0	0	0
MISSOURI PUBLIC BROADCASTING CORPORATION SPECIAL FUND (0887)						
Grants to public television and radio stations	1,851,667	1,592,417	259,250	1,335,000	1,091,250	243,750
Total Missouri Public Broadcasting Corporation Special Fund	1,851,667	1,592,417	259,250	1,335,000	1,091,250	243,750
Total All Funds	\$ 37,785,728	34,014,151	3,771,577	24,154,177	21,502,697	2,651,480

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

¹ Funding to this entity was approved by the General Assembly and Governor in the appropriations to the Lieutenant Governor's Office. The Lieutenant Governor's office and the Office of Administration approved payment to the entity based upon payment requests from the entity.

Appendix B

Office of Lieutenant Governor
 Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2024	2023	2022	2021	2020
Salaries and wages	\$ 1,172,627	1,026,106	851,234	898,990	944,847
Travel, in-state	13,720	17,104	4,466	2,406	11,058
Travel, out-of-state	9,683	548	0	0	3,278
Fuel and utilities	829	588	742	0	0
Supplies	11,132	7,190	5,811	4,605	6,959
Professional development	3,468	31,484	20,601	21,933	21,547
Communication services and supplies	7,877	7,909	8,646	9,337	6,988
Services:					
Professional	171,429	125,862	60,221	16,678	59,407
Maintenance and repair	10,425	1,124	1,369	301	1,991
Equipment:					
Computer	0	0	5,664	0	0
Motorized	8,030	0	0	0	0
Office	287	926	0	2,139	222
Other	4,398	1,852	245	139	42
Building lease payments	131,746	118,846	109,030	110,144	112,702
Equipment rental and leases	1,638	1,000	691	285	295
Agency provided food	7,195	3,713	186	41	912
Miscellaneous expenses	3,411	34	39	39	459
Program distributions	32,456,255	20,158,410	9,087,239	6,577,335	6,964,309
Total Expenditures	\$ <u>34,014,151</u>	<u>21,502,697</u>	<u>10,156,184</u>	<u>7,644,373</u>	<u>8,135,015</u>

STATE CAPITOL
201 W. CAPITOL AVENUE, ROOM 224
JEFFERSON CITY, MISSOURI 65101



PHONE: (573) 751-4727
FAX: (573) 751-9442
WWW.LTGOV.MO.GOV

OFFICE OF LIEUTENANT GOVERNOR
STATE OF MISSOURI

April 10, 2026

The Honorable Scott Fitzpatrick
Missouri State Auditor
Missouri State Capitol Building, Room 228
Jefferson City, Missouri

Dear Auditor Fitzpatrick:

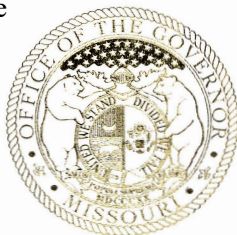
This will acknowledge the audit report, and we will take it into consideration going forward.

Sincerely,

A handwritten signature in blue ink that reads "Katie Ashcroft".

Katie Ashcroft
Chief of Staff
Lieutenant Governor David Wasinger

STATE CAPITOL
201 W. CAPITOL AVENUE, ROOM 216
JEFFERSON CITY, MISSOURI 65101



(573) 751-3222
WWW.GOVERNOR.MO.GOV

Mike Kehoe

GOVERNOR
STATE OF MISSOURI

April 27, 2026

The Honorable Scott Fitzpatrick
Missouri State Auditor
Missouri Capitol Building, Room 228
Jefferson City, Missouri

BY HAND DELIVERY

This response letter includes comments related to both the audit of the Office of the Governor as well as the audit of the Office of the Lieutenant Governor, due to Governor Kehoe's involvement with both offices.

Dear Auditor Fitzpatrick,

Our office has received and reviewed the draft auditor's reports regarding the Office of the Lieutenant Governor and the Office of the Governor for the time period ending January 13, 2025. This letter constitutes the responses to those reports from this office.

Draft Report Regarding the Office of the Governor

Obviously, Governor Kehoe began service as Missouri Governor on the same date as the end of the time period covered by the auditor's report. There are no persons in policy-making positions serving under Governor Kehoe who also served during the time period of the auditor's report. Accordingly, we have no knowledge of the facts discussed in the auditor's report.

I will note that most of the findings do not apply to the policies and operations of the Governor's office since January 13, 2025. Examples include the following:

- There is no plan to pay compensatory time to "top level employees," or any employees for the that matter.
- Practices regarding travel are different than what is described in the auditor's report.
- A sunshine law request log is maintained.

Draft Report Regarding the Office of Lieutenant Governor

The office of Lieutenant Governor Kehoe fully complied with all legal requirements.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam Gresham", with a long horizontal line extending to the right.

Adam Gresham
Chief of Staff
Office of Governor Mike Kehoe