MISSOURI STATE
AUDITOR'S OFFICE

AUDITOR SCOTT FITZPATRICK

ANNUAL REPORT

2025

Making sure government at all levels is efficient, effective, and transparent.

101	139	$16.2 B
REPORTS ISSUED	BONDS REGISTERED	FEDERAL FUNDS AUDITED

Report # 2026-073

MISSOURI STATE
AUDITOR'S OFFICE
AUDITOR SCOTT FITZPATRICK

BY THE NUMBERS 2025

$16.2B

OVERSIGHT OF FEDERAL FUNDS

This year's Statewide Single Audit reviewed: $16.2 billion in federal funds, 16 federal programs, and 10 state agencies

4,867

PROPERTY TAX RATES REVIEW

The State Auditor's Office annually reviews rates to determine compliance with state law. in 2025, staff reviewed 4,867 property tax rates of 2,811 taxing authorities

3,407

FINANCIAL REPORTS

The State Auditor's Office received 939 financial reports from municipalities and 2,468 financial reports from other political subdivisions

101

REPORTS ISSUED

147

FISCAL NOTES

During the 2025 calendar year, the State Auditor's Office prepared 147 fiscal notes for measurers that were proposed for the ballot

139

BONDS REGISTERED

MESSAGE FROM AUDITOR FITZPATRICK

Thanks to the hard work and dedication of the staff of the Missouri State Auditor's Office, the office is stronger than it has been in many years.

Over the past several years, we have worked diligently to rebuild the office and today we are staffed at a level that allows us to be more responsive to the needs of Missouri taxpayers. Whether conducting audit work, responding to concerns, investigating allegations of fraud and misuse, or supporting the operations of the office, we are now well positioned to fulfill our constitutional mission.

While we take pride in that progress, there is still important work ahead. As government budgets face increasing pressure, our role as an independent watchdog becomes even more critical. Missourians deserve confidence that their tax dollars are being spent efficiently, effectively, and as intended. Before us are tremendous opportunities to identify savings, improve government operations, and strengthen accountability across all levels of government.

We will make good on these opportunities and continue to tirelessly serve as the state's taxpayer watchdog.

Scott Fitzpatrick

Scott Fitzpatrick

DUTIES OF THE STATE AUDITOR

The State Auditor's Office is Missouri's independent watchdog for taxpayers. The Missouri Constitution and state law give the State Auditor authority to audit:

- All state agencies, boards, and commissions
- School districts
- State court system
- Public employee retirement and healthcare systems
- Counties that do not have a county auditor
- Transportation Development Districts, Community Improvement Districts, and Land Bank Agencies
- Other political subdivisions upon petition by the voters of those subdivisions

The State Auditor's Office also has discretionary authority to conduct an audit of any political subdivision of the state, if, after receiving a whistleblower complaint, the office deems the complaint credible following an initial investigation.

Audits examine financial accountability; look for waste, abuse, and fraud; and evaluate whether government organizations and programs are achieving their purposes and operating economically and efficiently. All audits are performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

Whistleblower Hotline

Missourians may contact the state auditor's Whistleblower Hotline with concerns related to fraud or waste in government operations by calling (800) 347-8597, by emailing moaudit@auditor.mo.gov, or by using the online submission form at auditor.mo.gov/hotline. Callers may choose to remain anonymous. Citizens are urged to contact the Auditor's Office if they have information they believe could be useful to audit staff.

DUTIES OF THE STATE AUDITOR

Fiscal Notes

The State Auditor's Office is responsible for assessing the fiscal impact of constitutional amendment petitions, statutory initiative petitions, and referendum petitions, as well as joint resolutions proposing constitutional amendments or bills adopted by the General Assembly without a fiscal note summary, which are to be referred to a public vote. The fiscal note and fiscal note summary for each petition, joint resolution, or bill state the initiative's estimated costs or savings, if any, to state and local governmental entities, and must be completed within 20 days of receipt.

Bond Registration

The State Auditor's Office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds will be issued.

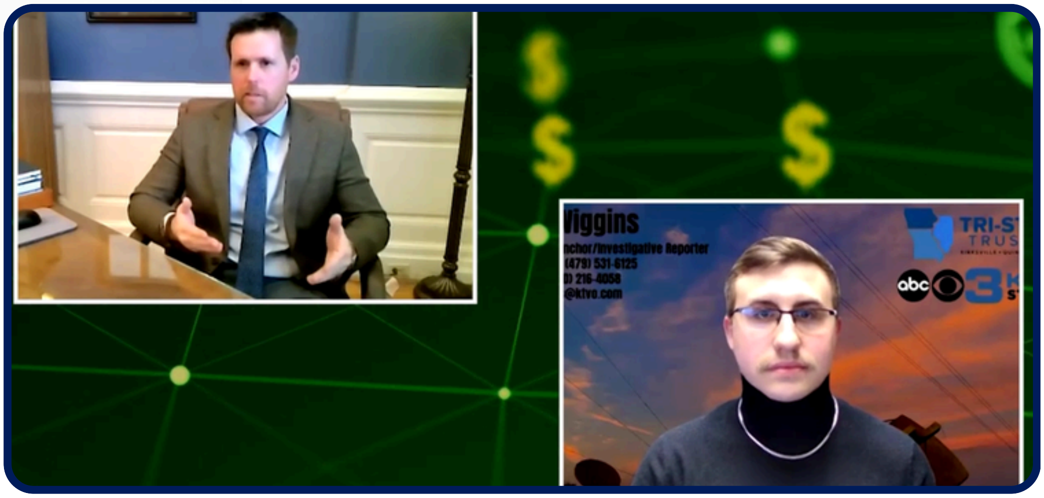
Review of Property Tax Rates

State law requires the Missouri State Auditor to annually certify all taxing jurisdictions throughout Missouri as to their compliance with state law and the tax limitation provisions in Article X, Sections 16 through 24 of the Missouri Constitution, commonly known as the Hancock Amendment. The State Auditor's Office property tax rate report states whether a taxing jurisdiction has met its obligation to set an overall tax rate at a level approved by voters and within the limits set by Missouri law.

Financial Reports

State law requires the State Auditor's Office to notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. State statute also requires the office to report the filing status of political subdivisions other than cities, towns, and villages that are required to file.

SOUNDING THE ALARM ON STATE SPENDING



As 2025 came to a close and lawmakers looked ahead to the 2026 legislative session, Auditor Fitzpatrick urged them to take action to curb the trend of deficit spending to prevent the state's General Revenue Fund from being drained to critically low levels and necessitating drastic, emergency budget cuts. Fitzpatrick released a report of the state's spending trends that showed Missouri's General Revenue Fund balance, which had climbed to nearly $6 billion at the end of Fiscal Year 2023, had been rapidly depleted by deficit spending over the last two years. The report detailed how the trend of deficit spending would fully consume the fund's balance by Fiscal Year 2028 based on the current Consensus Revenue Estimate (CRE) projections, or by Fiscal Year 2027 based on recession level projections.

"Missouri has experienced an unprecedented run of strong revenue growth to the point that the last difficult budget year is a distant memory. Many current legislators have only been in office during these last few years during which strong economic growth and a huge influx of federal money have made hard budget decisions unnecessary, but they're about to face the challenge of crafting a budget in the face of slowing revenue growth and reduced federal funding. I applaud lawmakers for making decisions that caused the General Revenue Fund balance to soar to unprecedented levels, but state spending has also increased to an unsustainable level that will rapidly deplete the balance in the fund very soon if it is not brought under control," said Auditor Fitzpatrick.

Fitzpatrick's report documented the unsustainable explosion of state spending over the last five years, which is due in large part to the significant amount of COVID funds that flowed into Missouri from the federal government, as well as increased tax collections resulting from strong economic growth. The state saw annual revenue increase 45.8 percent from fiscal years 2020 to 2025. However, this period of time also saw state expenditures increase by roughly 53.4 percent, which is more than twice the rate of the Consumer Price Index (CPI) increase over the same time period (25.1 percent).

The report was well received by legislative leaders and by Governor Mike Kehoe. House Budget Chairman Dirk Deaton responded with a statement saying, “His analysis confirms what I have said both in private and public comments over the past year about the long-term condition of the state budget." Governor Kehoe's office acknowledged the report with a statement saying, "Governor Kehoe appreciates Auditor Fitzpatrick’s efforts and encouragement to rein in spending and make smart budgetary decisions for the future of our state."

AWARD-WINNING WORK

In 2025 the Missouri State Auditor's Office (SAO) implemented a new awards program in an effort to increase awareness of some of the great work being done in the office and to expose more of its own employees to audit types and subjects they may not be familiar with. The awards ceremony took place at the annual All Staff meeting held in Jefferson City where two awards were handed out - one for Audit of the Year and one for Statewide Finding of the Year.

The Audit of the Year Award went to the audit of Missouri's Property Tax Credit, which was released in 2024. The audit found significant inadequacies with Missouri's Property Tax Credit that led to incomplete claims being approved, eligible claims being denied, and incorrect amounts being awarded. The report also found the Department of Revenue (DOR) has failed to retain supporting documentation in some cases, exposed the system to an increased risk of fraud, and failed to give the General Assembly complete and accurate information for use in budget decisions.

The Finding of the Year Award went to a finding from the Statewide Single Audit which identified how the Department of Social Services (DSS) did not have sufficient procedures and controls to prevent and/or detect errors with the allocation of some administrative costs to federal programs. The identification of the issue will allow DSS to pay for these services with federal funds rather than state funds - saving the state approximately $546,000 each year. The previous audit detected a similar error that saved the state approximately $10 million per year.

The important work done by the Missouri State Auditor's Office was also recognized by the National State Auditors Association (NSAA) during its 2025 annual conference in East Lansing, Michigan. The Missouri SAO was the recipient of a 2025 Excellence in Accountability Award for its preliminary review of the Jackson County Assessment Department.

The Missouri SAO received the award in the special project category for the preliminary results it released which showed up to 200,000 homeowners in Jackson County were the victims of a flawed and inadequate assessment process that failed to comply with state law. The report drew the immediate attention of the Missouri Attorney General's Office and the State Tax Commission, and has helped pave the way for much-needed changes to the assessment process in Jackson County.

GATEWAY TO ACCOUNTABILITY

2025 was a busy year for the State Auditor's Office in the St. Louis area as auditors issued several reports that uncovered major issues in the St. Louis Circuit Attorney's Office and the St. Louis Public Schools, as well as other regional governmental entities.

REPORT DETAILS THE DECLINE OF THE ST. LOUIS CIRCUIT ATTORNEY'S OFFICE UNDER THE ADMINISTRATION OF KIM GARDNER

A report released by Auditor Fitzpatrick detailed how the St. Louis Circuit Attorney's Office experienced a dramatic downturn in effectiveness under the watch of former Circuit Attorney Kim Gardner, in part because she used work hours to pursue certification as a nurse practitioner rather than devote her complete attention to running the office.

The report, which gave the office the lowest possible rating of "poor" and also described how Gardner impeded the audit, noted the significant decline in the number of cases referred, filed, and closed while also highlighting more than $58,000 in unallowable purchases for things like disc jockey services, party location rentals, chili cook-out supplies, car detailing, and personal legal expenses.

The audit highlighted how Gardner’s abdication of duty led to more than 50% of felonies not being charged and over 5,000 unopened emails containing criminal referrals for prosecution. With Gardner at the helm, office personnel, on average, refused approximately 59 percent of referred cases.

Taxpayers should be outraged by how this office was run into the ground by Gardner at the same time she was using tax dollars to throw parties for her staff, and to pay for her personal legal fees that were a result of her own incompetence," said Auditor Fitzpatrick.

REPORT FINDS LACK OF PLANNING CREATED AN UNCERTAIN FUTURE FOR THE DOME AT AMERICA'S CENTER

A report released by Auditor Scott Fitzpatrick painted a bleak picture for the future of the Dome at America's Center because of inadequate funding to meet the future maintenance obligations of the facility. The audit gave the Regional Convention and Sports Complex Authority (RSA) a rating of "fair" for its use of Rams Settlement Funds while also finding the RSA did not provide adequate oversight of the $19.4 million in funds spent for the planning phase of the riverfront stadium proposal that was developed in a failed attempt to keep the Rams football franchise in St. Louis.

"It’s clear the RSA needed a stronger vision for how to manage and maintain the Dome following the departure of the Rams from St. Louis, and it’s also obvious the commission should have been more accountable with taxpayer dollars when it oversaw the failed effort to keep the Rams from leaving," said Auditor Fitzpatrick.

AUDITOR FITZPATRICK ANNOUNCES AUDIT OF EMBATTLED ST. LOUIS AREA COMMUNITY

A St. Louis area community that was the target of intense scrutiny from its residents and the media became the subject of an audit announced by Missouri State Auditor Scott Fitzpatrick. The thorough review of the City of Pine Lawn was requested by the city's Board of Aldermen, who passed a resolution noting an audit is an "essential element to sound financial practices and ensuring transparency and accountability in city government."

"I know taxpayers in Pine Lawn have been less than thrilled with how the city has been managed in recent years, and we plan to give them a better understanding of how and why their municipality seems to struggle with fundamental concepts such as transparency and accountability," said Auditor Fitzpatrick.

GATEWAY TO ACCOUNTABILITY

ST. LOUIS PUBLIC SCHOOLS RECEIVE "POOR" RATING IN AUDIT REPORT THAT SCRUTINIZES THE DISTRICT'S BUDGETARY, HIRING, AND PROCUREMENT PRACTICES

An audit that began as a review of the issues that emerged under the leadership of former St. Louis Public Schools Superintendent Dr. Keisha Scarlett confirmed many of the alleged problems dealing with misuse of credit cards and unjustified pay increases, but also found the district was on a perilous financial path because of a failure to perform sufficient long-term financial planning. The report released by Auditor Fitzpatrick gave the district the lowest possible rating of "poor" and cited the district for deficit spending that, if left unaddressed, would lead to the district having insufficient funds to complete the school year by fiscal year 2031.

"Our report identifies a great deal of mismanagement in terms of the unreasonable purchases that were allowed, how salaries were increased without justification, how millions of dollars in unconstitutional incentives were paid out, and how vendors were selected in violation of district policy and state law. The report also details how the district faces a rapidly deteriorating financial condition because of the failure of the Board to plan appropriately for the long-term financial future of the district," said Auditor Fitzpatrick.

The report noted for fiscal year 2024, the district budgeted $465.8 million in revenues and $483.5 million in expenditures, resulting in projected deficit spending of $17.7 million. Additionally, the district budgeted deficits of $35.4 million and $33.4 million for the fiscal year 2025 and fiscal year 2026 budgets, respectively. According to the audit, if the district continues deficit spending at the rate currently projected, the unassigned operating fund balances will fall below 30 percent of expenditures in fiscal year 2027 and below 20 percent in fiscal year 2028. In fiscal year 2030, if not addressed, the current rate of deficit spending will result in fund balances at or below 3 percent, which the Department of Elementary and Secondary Education defines as a financially stressed district. By fiscal year 2031, the district would not have sufficient funds to complete the fiscal year 2031 school year.

The report also documents the questionable and unreasonable purchases made by district personnel for items that did not have an educational benefit. A review of 27 transactions totaling $17,040 from the period June 6, 2023, through August 5, 2024, found 17 of the transactions (63 percent) totaling $12,436 were questionable and/or unreasonable. Transactions included $3,888 for a Top Golf venue rental, $1,689 for a 4-night stay at Caesar's Palace, and $1,282 for an Airbnb rental paid for using the former superintendent's district-issued credit card.

INVESTIGATION FINDS ALLEGATIONS OF IMPROPER ACTIVITY IN THE ST. LOUIS DEVELOPMENT CORPORATION TO BE CREDIBLE

An investigation of the St. Louis Development Corporation (SLDC) conducted by the office of Auditor Fitzpatrick uncovered possible improper governmental activity that prompted an audit of the organization. Fitzpatrick said his office launched the audit to focus on the administration of the North St. Louis Small Business and Non-Profit Grant Program, as well as severance payments made to the former president.

The investigation of the SLDC began after multiple complaints were received by the State Auditor's Office whistleblower hotline. At least one whistleblower publicly raised concerns about potential fraud, as well as possible conflicts of interest, within the North St. Louis Small Business and Non-Profit Grant Program. This program is designed to provide grants to businesses and nonprofits disproportionately impacted by the COVID-19 pandemic.

"With millions of dollars flowing through this program it is imperative sufficient oversight is provided to ensure the funds are used appropriately. What we have seen so far raised several red flags, and warrants intense scrutiny of the program. We will do our best to give the people of St. Louis the answers they deserve and uncover any mismanagement or misuse of funds," said Auditor Fitzpatrick.

FIGHTING PUBLIC CORRUPTION

ABOUT THE PUBLIC CORRUPTION AND FRAUD DIVISION

The Public Corruption and Fraud Division is a unit within the Missouri State Auditor's Office dedicated to rooting out fraud, waste, and abuse in state, county, and local government and assisting law enforcement to ensure public officials are held accountable.

The division is made up of attorneys, auditors, and investigators and includes forensic auditing specialists and Certified Fraud Examiners. The division has a demonstrated history of working with local, state, and federal law enforcement to pursue justice for taxpayers.

Audits performed by the Public Corruption and Fraud Division examine financial accountability, waste, opportunities for fraud, and whether government organizations and programs are operating economically and efficiently.

All audits are performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

When there is a potential criminal violation of law, audit staff will cooperate and work with appropriate law enforcement. This includes providing forensic auditing assistance to the law enforcement agency investigating the case. The State Auditor's Office is willing and able to assist throughout the process, including providing testimony during legal proceedings.

HOW WE INVESTIGATE

We receive information on allegations of improper governmental activities.

Information is submitted to the State Auditor's Whistleblower Hotline. Under state law, individuals who make a report may choose to remain anonymous until they affirmatively consent to having their identity disclosed.

We review the submitted information.

Each year, we receive hundreds of tips from citizens, public employees and government officials. When information is received, it is reviewed for relevance and completeness. Whistleblowers who provide contact information may be contacted for additional information.

We investigate the allegations.

When allegations of fraud or abuse are reported, the Public Corruption and Fraud Division will complete an initial review to determine if allegations are credible. If not deemed credible or if insufficient documentation is provided, the case is closed. If deemed credible, there are a variety of potential steps. To learn more about the steps and the audit process, visit auditor.mo.gov/PCFD.

Whistleblowers can submit information by emailing moaudit@auditor.mo.gov, calling toll-free 1-800-347-8597, or using an online reporting form at auditor.mo.gov

State Auditor
WHISTLEBLOWER
HOTLINE

Contact Us to Report Fraud, Waste or Abuse in Government

800-347-8597

FIGHTING PUBLIC CORRUPTION

REPORT ON THE CITY OF KENNETT REVEALS TAXPAYER-FUNDED SHOPPING SPREE AND MISAPPROPRIATED CITY FUNDS

A report from Auditor Fitzpatrick revealed how a taxpayer-funded shopping spree perpetrated by the former Deputy City Clerk of the City of Kennett resulted in thousands of dollars in inappropriate purchases such as a couples intimacy game, an ovulation kit, pregnancy tests, and a bottle of rum. The report, which gave the City of Kennett a rating of "poor," found the city had lacking oversight and controls that allowed former Deputy Clerk Leslie Osorio to misappropriate at least $79,821.

AUDITOR FITZPATRICK UNCOVERS MORE THAN $224,000 IN MISAPPROPRIATED AND MISSING FUNDS IN THE RANDOLPH COUNTY SHERIFF'S OFFICE

A report from Auditor Fitzpatrick found the former Randolph County Sheriff, who was barred from accessing county funds by a restraining order while still in office, was responsible for at least $222,605 in county funds that were misappropriated or inappropriately spent, and nearly $2,000 that is still missing. The audit report, which gave the Randolph County Sheriff's Office the lowest possible rating of "poor," also found the former sheriff spent nearly $10,000 on trips to Margaritaville from a fund he maintained illegally outside the county treasury. The report recommended the County Commission work with law enforcement to pursue criminal prosecution of the former sheriff.

REPORT DOCUMENTS MISSING MONEY IN THE STONE COUNTY COLLECTOR'S OFFICE

A report released by Auditor Fitzpatrick documented how a former employee in the Stone County Collector's Office failed to deposit more than $19,000 in county funds, and how $13,862 remains missing. The report, which gave the office a rating of "poor," also noted how lacking accounting controls and procedures in the office allowed the missing money to go undetected. The audit report made numerous recommendations to improve the accounting controls and procedures in the office and the County Collector indicated she had already implemented new procedures based on the recommendations.

REPORT IDENTIFIES MONEY AND WEAPONS MISSING FROM THE IRON COUNTY SHERIFF'S OFFICE

While former Iron County Sheriff Jeffery Burkett had already resigned from office and been criminally prosecuted for unrelated conduct, a report released by Auditor Fitzpatrick uncovered new details about Burkett's mismanagement of the Iron County Sheriff's Office. The audit, which gave the office the lowest possible rating of "poor," identified at least $5,680 in missing money and a disorganized seized property room that contained a mysterious samurai sword that could not be accounted for, as well as missing firearms and live rounds. The report recommended the Iron County Commission continue working with law enforcement to recover the missing funds. It also detailed how Burkett failed to perform many of the most basic duties of the office.

IMPROVING STATE PROGRAM EFFICIENCY

AUDIT REPORT DETAILS MISSOURI'S OVERBURDENED SYSTEM FOR REFUNDING SALES TAX OVERPAYMENTS

A report issued by Auditor Fitzpatrick identified how a change in Missouri law meant to ensure taxpayers have an increased opportunity to recover sales and use tax overpayments has instead resulted in a significant increase in the number of overpayments being held by the state while also increasing the administrative burden on the Missouri Department of Revenue. The report gave the department a "good" rating for how it oversees the process, but also pointed out significant flaws with the current system that have resulted in the amount of overpayments held by the state more than doubling in the last five years.

Since the law change took effect in 2019, the number of overpayments held by the DOR has more than doubled, with over 414,000 overpayments held at the end of fiscal year 2019, and approximately 842,000 overpayments held at the end of fiscal year 2024. The dollar value of the overpayments being held has also increased significantly over the same timeframe, with the total overpayments balance increasing from approximately $113.5 million at the end of fiscal year 2019, to approximately $180.5 million at the end of fiscal year 2024 (a 59 percent increase).

"Members of the General Assembly should review this report and consider making legislative changes that will improve the way our state handles overpayments. At the very least the department should remit the overpayments to the State Treasurer's Unclaimed Property program that is specifically designed to return unclaimed assets to Missourians," said Auditor Fitzpatrick.

REPORT IDENTIFIES LACKING OVERSIGHT OF FEDERAL FOOD PROGRAMS

The misuse of millions of dollars reimbursed from two federal food programs managed by the state to organizations such as New Heights and Sisters of Lavender Rose led to federal indictments, and a report released by Auditor Fitzpatrick detailed how lacking oversight by the Missouri Department of Health and Senior Services may have played a significant role in allowing the fraud to be perpetrated. The audit gave the department a rating of "fair" for its management of both the Child and Adult Care Food Program and the Summer Food Service Program.

"I urge the department to take our recommendations to heart and to make substantive improvements that can protect the millions of dollars provided through these food programs to ensure they are going to feed those in need and not to line the pockets of unscrupulous actors," said Auditor Fitzpatrick.

AUDIT FINDS IMPROVED OVERSIGHT NEEDED FOR MARIJUANA TAX RETURNS

While Missouri's marijuana industry is experiencing rapid growth and a resulting increase in state revenues, a report released by Auditor Scott Fitzpatrick found the Missouri Department of Revenue failed to develop a sufficient environment of compliance for marijuana tax returns that would help detect and prevent fraud and tax evasion. The report notes approximately 1,500 marijuana tax returns were processed by the DOR with taxable sales totaling approximately $806.9 million during fiscal year 2023. The DOR collected marijuana taxes totaling approximately $16.4 million and $19.6 million for medical marijuana and adult use marijuana, respectively, during that same period of time.

"With the significant growth we've seen in the marijuana industry it's important the department provides proper oversight of marijuana tax returns to identify potential fraud and give the public confidence that taxes are being collected as required by law," said Auditor Fitzpatrick.

COUNTY GOVERNMENT OVERSIGHT

RANDOLPH COUNTY GOVERNMENT RECEIVES RATING OF "POOR" AS REPORT FINDS SEVERAL AREAS IN THE COUNTY CLERK'S OFFICE IN NEED OF IMPROVEMENT

Numerous mistakes made by the Randolph County Clerk's Office contributed to the county receiving a rating of "poor" in an audit report released by Auditor Fitzpatrick. The audit documented how the County Clerk failed to comply with state law, which forced the Higbee Fire Protection District to place a bond issue on the ballot for a third time, made numerous errors when reporting the assessed valuation of each taxing jurisdiction, and may have caused the county to collect excessive property taxes.

BENTON COUNTY RECEIVES "POOR" RATING IN REPORT THAT FINDS COUNTY OFFICIALS OVERTAXED RESIDENTS BY $200,000

A regularly-scheduled audit conducted by Auditor Fitzpatrick gave Benton County the lowest possible rating of "poor" and found county officials intentionally disregarded and violated state law to overtax residents by approximately $200,000. The report also found the Benton County Public Administrator made questionable payments to members of her family for tax preparation services for wards without considering other vendors and ensuring the services were obtained at the lowest cost, and identified lacking financial controls and procedures for the county.

REPORT DOCUMENTS IMPROPER PAYMENTS MADE BY THE LEWIS COUNTY CLERK

A report released by Auditor Fitzpatrick documented nearly $6,000 in improper payments made by the Lewis County Clerk to herself and other county employees. The audit report detailed how current Lewis County Clerk Shannon Sapp improperly paid herself $950 to provide absentee voting service even though she is not entitled to receive additional compensation for any election-related work performed. Additionally, Sapp improperly paid the Deputy Election Authority Clerk an additional $4,842. She also overpaid the Voter Registration Clerk by $82 due to a calculation error of her pay for additional election work. The audit gave the office a rating of "fair" while also finding the clerk maintained election services money in an account held outside of the county treasury and did not properly budget these funds.

RIPLEY COUNTY RECEIVES A "FAIR" RATING IN AUDIT REPORT

A report from Auditor Fitzpatrick revealed how two former members of the Ripley County Sheriff's Office who faced criminal charges for stealing guns from an evidence locker may have been aided by the office's failure to maintain accurate logs for seized property. The audit released gave Ripley County, located in southern Missouri, a rating of "fair" and found other issues in the Sheriff's Office, the Public Administrator's Office, and with the county's fuel use logs.

2025 State Auditor's Office Reports

Report	Date Issued	Report Number
City of St. Louis Office of the Circuit Attorney	01/07/25	2025-001
Missouri State Highway Patrol's Use of Highway Funds Year Ended June 30, 2024	01/15/25	2025-002
Benton County	01/22/25	2025-003
Polk County Financial Statements	02/07/25	2025-004
Monroe County Financial Statements	02/07/25	2025-005
Sullivan County Financial Statements	02/07/25	2025-006
Iron County Sheriff	02/19/25	2025-007
Monthly Report on Municipal Court and Revenue Filings December 2024	02/26/25	2025-008
Monthly Report on Political Subdivision Filings December 2024	02/26/25	2025-009
Compilation of 2024 Criminal Activity Forfeiture Act Seizures	02/28/25	2025-010
Monthly Report on Municipal Court and Revenue Filings January 2025	03/07/25	2025-011
Monthly Report on Political Subdivision Filings January 2025	03/07/25	2025-012
Department of Revenue - Sales, Use, and Marijuana Taxes	03/18/25	2025-013
Compilation of 2024 Federal Forfeiture Reports	03/28/25	2025-014
Linn County	04/01/25	2025-015
State of Missouri Annual Comprehensive Financial Report / Year Ended June 30, 2024	04/02/25	2025-016
Monthly Report on Municipal Court and Revenue Filings February 2025	04/04/25	2025-017
Monthly Report on Political Subdivision Filings February 2025	04/04/25	2025-018
Working Capital Revolving Fund	04/09/25	2025-019
Gaming Proceeds for Education Fund	04/09/25	2025-020
Insurance Dedicated Fund and Insurance Examiners' Fund	04/09/25	2025-021
Stone County Collector	04/16/25	2025-022
Stone County Developmental Disability Board	04/28/25	2025-023
Monthly Report on Municipal Court and Revenue Filings March 2025	05/02/25	2025-024
Monthly Report on Political Subdivision Filings March 2025	05/02/25	2025-025
Clark County	05/05/25	2025-026
Cedar County	05/09/25	2025-027
Lewis County Clerk	05/19/25	2025-028
Randolph County	05/22/25	2025-029
State of Missouri Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters	05/27/25	2025-030
City of Kennett	05/29/25	2025-031
Department of Health and Senior Services - Child and Adult Care Food Program and Summer Food Service Program	06/04/25	2025-032
Barton County Financial Statements	06/06/25	2025-033
Bates County Financial Statements	06/06/25	2025-034
Monthly Report on Municipal Court and Revenue Filings April 2025	06/09/25	2025-035
Monthly Report on Political Subdivision Filings April 2025	06/09/25	2025-036
Follow-Up Report On Audit Findings Carroll County Ambulance District	06/26/25	2025-037
Monthly Report on Municipal Court and Revenue Filings May 2025	07/03/25	2025-038
Monthly Report on Political Subdivision Filings May 2025	07/03/25	2025-039
Review of Article X, Sections 16 Through 24, Constitution of Missouri Year Ended June 30, 2024	07/09/25	2025-040
Office of State Treasurer	07/15/25	2025-041
Benton County Financial Statements	07/18/25	2025-042
Ripley County	07/18/25	2025-043
Hanley Road Corridor Transportation Development District	07/21/25	2025-044
St. Louis Public Schools - Procurement, Hiring, and Budgetary Practices	08/05/25	2025-045
Independence School District	08/18/25	2025-046
Monthly Report on Municipal Court and Revenue Filings June 2025	08/22/25	2025-047
Monthly Report on Political Subdivision Filings June 2025	08/22/25	2025-048
St. Louis Regional Convention and Sports Complex Authority and Use of Rams Settlement Funds	08/27/25	2025-049
2024 Annual Report	09/02/25	2025-050
Monthly Report on Municipal Court and Revenue Filings July 2025	09/05/25	2025-051
Monthly Report on Political Subdivision Filings July 2025	09/05/25	2025-052
Randolph County Sheriff	09/09/25	2025-053
City of Louisiana	09/18/25	2025-054
Livingston County Financial Statements	09/26/25	2025-055
State of Missouri Single Audit / Year Ended June 30, 2024	09/30/25	2025-056
Dade County Financial Statements	10/03/25	2025-057
City of Joplin	10/09/25	2025-058
Gentry County Financial Statements	10/10/25	2025-059
Follow-Up Report On Audit Findings - City of Holland	10/14/25	2025-060
Pike County Financial Statements	10/17/25	2025-061
Shelby County Financial Statements	10/17/25	2025-062
Bollinger County Financial Statements	10/17/25	2025-063
St. Clair County Financial Statements	10/17/25	2025-064
Follow-Up Report On Audit Findings Dunklin County Sewer District	10/20/25	2025-065
Monthly Report on Municipal Court and Revenue Filings August 2025	10/24/25	2025-066
Monthly Report on Political Subdivision Filings August 2025	10/24/25	2025-067
DESE Statewide Audits Summary Letter	10/30/25	2025-068
DHEWD Statewide Audits Summary Letter	10/30/25	2025-069
DHSS Statewide Audits Summary Letter	10/30/25	2025-070
DOLIR Statewide Audits Summary Letter	10/30/25	2025-071
DMH Statewide Audits Summary Letter	10/30/25	2025-072

DNR Statewide Audits Summary Letter	10/30/25	2025-073
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